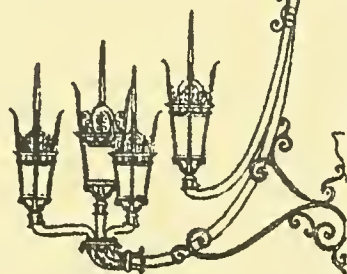


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City of Boston and County of Suffolk

AUDITING DEPARTMENT ANNUAL REPORT

For the Eighteen Months Ended
June 30, 1974



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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Eighteen Months Ended

June 30, 1974



AUDITING DEPARTMENT

CITY OF BOSTON AND COUNTY OF SUFFOLK

To the Honorable Kevin H. White, Mayor of Boston, and Members of the City Council.

GENTLEMEN:

I am pleased to present the financial statements of the City of Boston and the County of Suffolk for the eighteen-month fiscal period ended June 30, 1974.

The city maintains its books on a modified accrual basis of accounting under which real and personal property taxes, less a reserve for abatements, are credited to revenue when levied; other revenue items are not credited until received. Expenditures, refunds, and similar items are charged to operations as incurred and set up in warrants payable or other applicable accounts.

Under this modified accrual basis of accounting, surplus revenue in the general revenue fund as of June 30, 1974 amounted to \$30,484,478, an increase of \$9,838,514 over the amount reported on December 31, 1972. This increase was accounted for principally by departmental revenue collections of \$9,760,821 in excess of the amount estimated in the tax rate and by expenditures of \$1,446,676 less than budgeted.

The city's cash position increased by \$45 million as a result of the above factors as well as receipts of revenue sharing cash from the federal government, \$26 million of which was unexpended as of June 30. Cash was unfavorably affected by an increase of \$13 million in uncollected taxes.

During the eighteen-month period the city issued serial bonds amounting to \$70,110,000 and redeemed \$33,376,000 for a net increase in funded debt of \$36,734,000. The city's gross funded debt stands at \$382,337,500. Of this amount, \$16,860,500 represents rapid transit debt which is fully covered by sinking funds. The city's bond rating was raised during the period, and the city has been able to float temporary loans as required at favorable rates.

The city operates under accounting procedures established by the Commonwealth of Massachusetts for cities and towns. These procedures differ in certain respects from generally accepted municipal accounting principles as established by the Municipal Finance Officers Association and the American Institute of Certified Public Accountants. However, an attempt has been made in the accompanying statements to follow the format recommended by M.F.O.A. Over the years it is expected that the city will gradually bring its books into line with generally accepted accounting principles to the extent permitted by statutes, ordinances, and other legal requirements.

The closing of the city's books is at present a lengthy, time-consuming process which we are attempting to shorten. Several detailed schedules, not believed to be of general interest, have been eliminated from these statements. On the other hand, an attempt has been made to more clearly reference supporting schedules to the exhibits which they support. I will be happy to answer to the best of my ability any questions regarding these statements.

Respectfully submitted,

WALTER W. MERRILL,
City Auditor and Auditor of the County of Suffolk.

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SECTION A

COMBINED STATEMENTS

EXHIBIT A-1
City of Boston and County of Suffolk
COMBINED BALANCE SHEET
June 30, 1974

	General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)
ASSETS		
Cash on Hand and in Banks (Exhibit A-2) (Note 1)	\$34,732,251	\$11,489,616
Due from Sinking Fund	531,605	
Property Taxes Receivable	71,391,347	
Less: Overlay Reserve for Abatements	(8,957,811)	
Accounts Receivable	50,254,675	1,860
Less: Amounts not Available until Collected	(50,254,675)	(1,860)
Abatements in Excess of Overlay (to Be Raised in Taxes)	10,208,128	
Investments at Book Value		
Amounts to Be Provided for Debt Retirement from Future Taxes		
Total Assets	\$107,905,520	\$11,489,616

LIABILITIES, RESERVES AND FUND BALANCES		
Liabilities	\$24,990,968	\$7,219,161
General Obligation and Sinking Fund Bonds		
Reserves for Encumbrances	12,935,931	
Appropriation Balances	19,591,250	
Fund Balances	50,387,371	4,270,455
Total Liabilities, Reserves and Fund Balances	\$107,905,520	\$11,489,616

NOTE 1: Includes Certificates of Deposit and other Cash Equivalents

EXHIBIT A-1
City of Boston and County of Suffolk
COMBINED BALANCE SHEET
June 30, 1974

Capital Improvements Fund (Exhibit D-1)	Enterprise Funds (Exhibit G-1)	Total (Memorandum Only)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$33,935,855	\$3,689,700	\$83,847,422	\$1,538,067	\$2,742,225
		531,605		
		71,391,347		
		(8,957,811)		
	12,652,946	62,909,481		45,734
	(12,652,946)	(62,909,481)		(45,734)
		10,208,128		
			15,888,839	261,682,809
			364,945,395	
\$33,935,855	\$3,689,700	\$157,020,691	\$382,372,301	\$264,425,034
<hr/>				
(\$4,717)	\$537,338	\$32,742,750		
	1,578,756	14,514,687	\$382,337,500	
		19,591,250		
33,940,572	1,573,606	90,172,004	34,801	\$264,425,034
\$33,935,855	\$3,689,700	\$157,020,691	\$382,372,301	\$264,425,034

EXHIBIT A-2
City of Boston and County of Suffolk
COMBINED ANALYSIS OF CHANGES IN CASH POSITION
Eighteen Months Ended June 30, 1974

Sources of Cash:	General Revenue Funds (Exhibit B-5)
Receipt of Tax Revenues to Cover 1972 Underestimate of State Assessment	\$1,204,932
Receipt of Tax Revenues to Cover 1972 Deficit in Estimated Miscellaneous Receipts	12,391,055
Deficits Raised in Tax Levy	
Departmental Revenues	101,538,740
Revenues from State	107,473,772
Motor Vehicle Excise Taxes (Net of Refunds of \$216,294)	14,464,401
Real and Personal Property Taxes Levied (Net of Overlay Reserve for Abatements of \$33,461,281)	485,076,936
Federal Grants Including Federal Revenue Sharing	34,742,979
Parking Meter Fees	
Tax Title Collections (Net of Refunds of \$225,495)	4,126,615
Tax Possession Receipts	428,577
Interest on Short Term Investments	3,044,455
Maturities of Treasury Bills	
Serial Bonds Issued	
Transfers from Other Funds	1,200,000
Receipts from Sales of City Property	
Net Income from Operations	
Miscellaneous Revenues	
Increase in Appropriation Balances	6,896,218
Increase in Tax Refunds Payable	452,234
Increase in Reserve for Encumbrances Including Transfer of Cash from Special Revenue Funds	12,935,931
Increase in Payroll Taxes and Amounts Withheld	3,440,580
Increase in Other Liabilities	
	<u>\$789,417,425</u>
Uses of Cash:	
Expenditures and Encumbrances	\$721,836,318
Purchase of Treasury Bills	
Transfer of Cash to General Revenue Funds to Provide for Reserve for Encumbrances	
Other Charges to Surplus Revenue (Net)	6,422,879
Increase in Amount Due from Sinking Fund	531,605
Transfers to Other Funds	
Increase in Property Taxes Receivable	13,760,062
Increase in Abatements in Excess of Overlay	6,786,408
Decrease in Warrants Payable	12,889,136
Decrease in Overlay Reserve for Abatements	9,447
	<u>\$765,235,855</u>
Increase in Cash	\$24,181,570
Cash Balance December 31, 1972	10,550,681
Cash Balance June 30, 1974 (Exhibit A-1)	<u>\$34,732,251</u>

EXHIBIT A-2

City of Boston and County of Suffolk

COMBINED ANALYSIS OF CHANGES IN CASH POSITION

Eighteen Months Ended June 30, 1974

Special Revenue Funds (Exhibit C-4)	Capital Improvements Fund (Exhibit D-4)	Enterprise Funds (Exhibit G-3)	Total (Memorandum Only)
			\$1,204,932
			12,391,055
\$5,224,745			5,224,745
			101,538,740
			107,473,772
			11,464,401
			485,076,936
28,364,372			63,107,351
1,510,343			1,510,343
			4,126,615
			428,577
			3,044,455
9,682,118	\$159,696,528		169,378,646
	70,110,000		70,110,000
182,177		\$90,016	1,472,193
	170,437		170,437
		2,146,779	2,146,779
580,002	2,476,692		3,056,694
			6,896,218
			452,234
			12,935,931
			3,440,580
1,859,947	382,340	537,338	2,779,625
\$47,403,704	\$232,835,997	\$2,774,133	\$1,072,431,259
\$28,770,622	\$70,503,916		\$824,110,856
	154,818,056		154,818,056
5,844,564			5,844,564
			6,422,879
			531,605
1,779,453	23,680		1,803,133
			13,760,062
			6,786,408
			12,889,136
			9,447
\$36,394,639	\$225,345,652		\$1,026,976,146
\$11,009,065	\$7,490,345	\$2,774,133	\$45,455,113
480,551	26,445,510	915,567	38,392,309
\$11,489,616	\$33,935,855	\$3,689,700	\$83,847,422

SECTION B

GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Balance Sheet
June 30, 1974

	Total	General Revenue Funds	Federal Revenue Sharing Funds
ASSETS			
Cash on Hand and in Bank	\$34,732,251	\$8,646,994	\$26,085,257
Due from Sinking Fund	531,605	531,605	
Property Taxes Receivable (Schedule B-4)	71,391,347	71,391,347	
Less: Overlay Reserve for Abatements (Note 1)	(8,957,811)	(8,957,811)	
Accounts Receivable (Schedule B-3)	50,254,675	50,254,675	
Less: Amounts Not Available Until Collected	(50,254,675)	(50,254,675)	
Abatements in Excess of Overlay — To Be Raised in Taxes (Schedule B-5) (Note 1)	10,208,128	10,208,128	
Total Assets	\$107,905,520	\$81,820,263	\$26,085,257
LIABILITIES, RESERVES AND FUND BALANCES			
LIABILITIES			
Payroll Taxes and Amounts Withheld	\$3,440,580	\$3,440,580	
Warrants Payable	17,242,759	13,858,189	\$3,384,570
Tax Refunds Payable	4,307,629	4,307,629	
Total Liabilities	\$24,990,968	\$21,606,398	\$3,384,570
RESERVES			
Reserve for Encumbrances (Note 2)	\$12,935,931	\$11,950,368	\$985,563
Appropriation Balances (Exhibit B-3) (Note 2)	19,591,250	17,779,019	1,812,231
Total Reserves	\$32,527,181	\$29,729,387	\$2,797,794
FUND BALANCES			
Surplus Revenue	\$50,387,371	\$30,484,478	\$19,902,893
Total Liabilities, Reserves and Fund Balances	\$107,905,520	\$81,820,263	\$26,085,257

NOTE 1. The Funding Loan Law, chapter 717, section 5, Acts of 1957, provides, that for the purpose of providing for abatements granted on account of taxes assessed, the assessors shall add to the amount to be assessed in such year an overlay of not less than 5 percent and not more than 6 percent thereof. Should the amount be inadequate in any year, the assessors shall add to the amount to be assessed in the following year such additional amount as may be required. An original overlay reserve of 6 percent was provided for the period January 1, 1973 to June 30, 1974.

NOTE 2. Open purchase and service orders and estimated costs for utilities and similar services incurred but not yet billed are charged to expenditures and set up as reserves for encumbrances. Open contracts for services chargeable to the 1973-74 budget period are carried forward as appropriation balances.

EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Comparison of Actual with Estimated Revenues
Eighteen Months Ended June 30, 1974

	Adjusted Tax Levy Estimates	Actual Revenues	Actual Revenues Over (Under) Estimates
Departmental Revenues: (Schedule B-9)			
City, Net of Refunds	\$80,147,136	\$89,767,979	
County, Net of Refunds	9,485,294	9,768,798	
School	2,145,486	2,058,404	
Less: Damages by Dogs		(56,441)	
	91,777,916	101,538,740	\$9,760,824
Revenues from State:			
City (Schedule B-10)	10,358,482	8,714,641	
County (Schedule B-10)	899,767	1,042,906	
School (Schedule B-10)	4,337,844	4,840,143	
Corporation Tax	1,578,749	1,578,749	
Urban Renewal Assistance	1,779,196	1,779,196	
Urban Redevelopment, Chapter 121A	10,157,999	10,187,561	
State Lottery, Chapter 29	5,606,067	6,245,509	
Highway Fund, Chapter 479, Section 13	4,739,403	4,258,298	
School Aid, Chapters 69 and 71	4,262,970	3,800,835	
School Aid, Chapter 70	62,955,668	62,738,669	
Pupils' Transportation, Chapter 71, Section 7B	488,900	431,244	
Reimbursement of Taxes:			
State Owned Lands	724,958	724,958	
Government Center	357,570	715,140	
Reimbursement of Census Cost	155,616	155,616	
Beano Taxes and License Fees	124,916	260,307	
	108,528,105	107,473,772	(1,054,333)
Motor Vehicle Excise Taxes:			
Collections on Current Year Levy	10,968,685	9,508,059	
Collections on Prior Year Levy		5,172,636	
Less: Refunds		(216,294)	
	10,968,685	14,464,401	3,495,716
Real and Personal Property Taxes: (Schedule B-4) (Note 1)			
Initial Levy	514,036,110	514,036,110	
Additional Levies		282,197	
Increase in Valuation, January 1, 1974		4,219,910	
	514,036,110	518,538,217	
Increase in Overlay Reserve, Prior Years		(4,219,910)	
Overlay Reserve for Abatements	(29,241,371)	(29,241,371)	
	484,794,739	485,076,936	282,197
Transfers from Other Funds:			
Federal Revenue Sharing	29,013,549	29,013,549	
Parking Meter Fees (Schedule C-1)	1,200,000	1,200,000	
	30,213,549	30,213,549	
Total (Exhibit B-4)	\$726,282,994	\$738,767,398	\$12,484,404

NOTE 1. Real and personal property taxes are taken into revenue when levied.

EXHIBIT B-3

City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Balance December 31, 1972	Revenue Received
CITY BUDGET		
<i>General Government</i>		
Legislative and Executive:		
Mayor, Office Expenses	\$6,000	
City Council		
City Council Proceedings		
Mayor's Office of Cultural Affairs	4,500	
Model Cities Administration	262,554	
Mayor's Office of Public Service	44,995	
Human Relations Task Force		
Conventions and Entertainment of Distinguished Guests		
Public Celebrations	6,000	\$342
United States Bond Allotment Plan		
Council on Drug Abuse		
Boston Rent Control Administration	2,316	
Development and Industrial Commission	13,200	
Commission on Affairs of the Elderly		
Mayor's Office, Consumer Affairs Council	1,114	
Mayor's Safe Streets Act Advisory Committee		
Mayor's Office of the Boston Bicentennial		
Elections:		
Election Department	46,384	
Finance:		
Auditing Department	7,398	
Assessing Department	18,165	
Treasury Department:		
Collecting Division		
Treasury Division		
Board of Commissioners of Sinking Funds		
Administrative Services:		
Administrative Division		
Personnel Division		
Purchasing Division	21,537	
Budget Division		
Purchasing Division, Printing Section		
Purchasing Division, Printing Section, Office Supplies		
Art Commission		
Data Processing Unit	26,767	
Law:		
Law Department	14,819	
Recording and Reporting:		
City Clerk Department		
Registry Division	4,500	
Preservation of Historical Documents	528	
Planning:		
Zoning Commission		
Office of Development		

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Eighteen Months Ended June 30, 1974

Appropriations	Transfers (Schedule B-1)		Total Available	Expenditures and Encumbrances (Schedule B-2)	Balance June 30, 1974
	To	From			
\$607,164	\$57,971		\$671,135	\$671,135	
643,533	38,475	\$40,121	641,887	634,625	\$7,262
12,750		2,555	10,195	10,195	
642,605	94,732		741,837	741,837	
100,000	230,587		593,141	435,141	158,000
1,833,597		21,853	1,856,739	1,798,915	57,824
352,425		11,669	340,756	340,756	
12,000	8,620		20,620	20,620	
184,200		17,991	172,551	172,551	
21,578		1,067	20,511	20,511	
146,900		7,370	139,530	137,530	2,000
1,285,359		334,316	953,359	920,703	32,656
230,250	125,000	15,532	352,918	291,048	61,870
251,584		18,955	232,629	229,491	3,138
35,850	781		37,745	37,745	
103,332		5,674	97,658	97,658	
389,125		6,599	382,526	373,676	8,850
1,482,377		124,349	1,404,412	1,382,538	21,874
917,595		15,262	909,731	858,491	51,240
2,076,695	95,000	52,218	2,137,642	2,113,386	24,256
743,910		100,265	643,645	642,400	1,245
780,315		54,947	725,368	722,798	2,570
4,080		2,375	1,705	1,705	
582,159	15,786	7,500	590,445	531,425	59,020
356,038	7,500	5,550	357,988	351,348	6,640
618,017	24,754		664,308	645,944	18,364
185,340	1,023		186,363	186,363	
1,703,155	12,655	43,042	1,672,768	1,672,768	
60,000		23,085	36,915	36,915	
5,005		2,860	2,145	2,145	
748,564	256,471		1,031,802	877,108	154,694
1,438,920		21,400	1,432,339	1,405,460	26,879
267,491		184	267,307	267,307	
519,185		28,142	495,543	495,543	
		528			
7,440		3,265	4,175	4,175	
	1,886		1,886	1,886	

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Balance December 31, 1972	Revenue Received
General Government Buildings:		
Real Property Department:		
Buildings Division	\$163,204	
Property Division		
Market Division		
Auditorium Commission	6,518	
Public Facilities Department	2,250,993	
Miscellaneous General Government:		
Finance Commission		
Boston Redevelopment Authority		
Animal Control Commission		
Total General Government	\$2,901,492	\$342
<i>Public Safety</i>		
Police:		
Police Department	\$898,133	
Fire:		
Fire Department	772,428	
Protective Inspection and Regulations:		
Building:		
Building Department	147,434	
Board of Appeals		
Board of Examiners		
Beacon Hill Architectural Commission		
Back Bay Architectural Commission		
Military and Civilian Defense:		
Civilian Defense Activities		
Other:		
Traffic and Parking Department	595,124	
Licensing Board	272	
Total Public Safety	\$2,413,391	
<i>Inspection</i>		
Housing Inspection Department	\$80,162	
Weights and Measures Division		
Total Inspection	\$80,162	
<i>Public Works</i>		
Public Works Department	\$1,463,715	
Freedom Trail Commission		
Total Public Works	\$1,463,715	

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1974

Appropriations	Transfers (Schedule B-1)		Total Available	Expenditures and Encumbrances (Schedule B-2)	Balance June 30, 1974
	To	From			
\$4,130,595	\$153,098	\$136,000	\$4,310,897	\$4,296,403	\$14,494
557,475	136,000	24,697	668,778	662,150	6,628
84,825		5,863	78,962	78,962	
741,437		7,863	740,092	731,386	8,706
9,519,209	131,760	767,637	11,134,325	8,633,038	2,501,287
166,155		6,913	159,242	159,242	
1,451,224	330,110		1,781,334	1,781,334	
30,875		3,160	27,715	27,715	
\$36,030,333	\$1,722,209	\$1,920,807	\$38,733,569	\$35,504,072	\$3,229,497
\$67,389,476	\$478,254		\$68,765,863	\$68,670,465	\$95,398
43,276,651	1,191,432		45,240,511	45,178,435	62,076
3,891,177		\$338,506	3,700,105	3,320,284	379,821
87,909	10,868		98,777	98,777	
41,312		2,059	39,253	39,253	
2,975		709	2,266	2,266	
2,840		2,132	708	708	
28,781	2,029		30,810	30,810	
4,754,617		630,661	4,719,080	4,491,292	227,788
271,942		10,097	262,117	260,017	2,100
\$119,747,680	\$1,682,583	\$984,164	\$122,859,490	\$122,092,307	\$767,183
\$2,001,371		\$10,167	\$2,071,366	\$2,066,994	\$4,372
250,155	\$5,548		255,703	255,703	
\$2,251,526	\$5,548	\$10,167	\$2,327,069	\$2,322,697	\$4,372
\$21,390,853		\$1,096,669	\$21,757,899	\$20,489,073	\$1,268,826
21,800		1,800	20,000	16,400	3,600
\$21,412,653		\$1,098,469	\$21,777,899	\$20,505,473	\$1,272,426

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Balance December 31, 1972	Revenue Received
<i>Health and Hospitals</i>		
Health and Hospitals Department:		
Boston City Hospital	\$1,629,394	
Mattapan Chronic Disease Hospital	74,890	
Long Island Hospital	153,722	
Air Pollution Control	1,950	
Total Health and Hospitals	\$1,859,956	
<i>Veterans' Services</i>		
Aid to Needy Veterans:		
Veterans' Services Department		
Veterans' Graves Registration		
Total Veterans' Services		
<i>Libraries</i>		
Library Department	\$18,205	\$240,402
Eastern Regional Library Program	(311,241)	2,114,403
Total Libraries	(\$293,036)	\$2,354,805
<i>Parks and Recreation</i>		
Parks and Recreation Department	\$982,905	
Departmental Equipment — Park Department	110,813	
Community Conservation Committee	3,750	
Total Parks and Recreation	\$1,097,468	
<i>Miscellaneous</i>		
Executions of Court, Damage Claims, and Reimbursements		
Workmen's Compensation Service		
Workmen's Compensation		
City Record		
Youth Activities Bureau		
Pensions and Annuities (Non-Contributory)		
Snow Removal	\$179,346	
Federal Public Health Program	4,001	
Construction of Buildings	184,361	
Reserve Fund		
Hospitalization and Insurance Plan for Employees	404,601	
Transportation of School Children	141,566	
Collective Bargaining Reserve Fund — 1972	735,897	
Total Miscellaneous	\$1,649,772	
Total City Budget	\$11,172,920	\$2,355,147

EXHIBIT B-3

City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1971

Appropriations	Transfers (Schedule B-1)		Total Available	Expenditures and Encumbrances (Schedule B-2)	Balance June 30, 1971
	To	From			
\$65,258,986	\$1,650,584		\$68,538,964	\$68,001,012	\$537,952
6,121,778	868,577		7,065,245	6,983,462	81,783
7,237,100	799,207		8,190,029	8,095,767	94,262
131,328		\$43,161	90,117	89,884	233
\$78,749,192	\$3,318,368	\$43,161	\$83,884,355	\$83,170,125	\$714,230
\$16,008,722		\$4,597,378	\$11,411,344	\$11,411,344	
156,840		5,908	150,932	150,932	
\$16,165,562		\$4,603,286	\$11,562,276	\$11,562,276	
\$12,156,563		\$138,819	\$12,276,351	\$12,223,947	\$52,404
			1,803,162	2,234,856	(431,694)
\$12,156,563		\$138,819	\$14,079,513	\$14,458,803	(\$379,290)
\$8,757,643		\$224,317	\$9,516,231	\$9,051,040	\$465,191
			110,813	28,762	82,051
38,706		10,806	31,650	29,900	1,750
\$8,796,349		\$235,123	\$9,658,694	\$9,109,702	\$548,992
\$2,550,000		\$929,280	\$1,620,720	\$1,620,720	
88,605	\$363		88,968	88,968	
637,500	500,000	108,888	1,028,612	1,028,612	
16,200		8,260	7,940	7,940	
914,511	76,569		991,080	991,080	
10,039,297	530,468		10,569,765	10,569,765	
1,855,910	1,500,000		3,535,256	2,396,325	\$1,138,931
			4,001		4,001
			184,361	105,754	78,607
2,500,000		2,500,000			
12,487,834		2,131,881	10,760,554	10,760,554	
1,001,000			1,142,566	1,074,522	68,044
		735,897			
\$32,090,857	\$2,607,400	\$6,414,206	\$29,933,823	\$28,614,240	\$1,289,583
\$327,400,715	\$9,336,108	\$15,448,202	\$334,816,688	\$327,369,695	\$7,446,993

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Balance December 31, 1972	Revenue Received
<i>Federal Grants for School Purposes</i>		
Placement of Children in Special Classes	(\$17,322)	\$30,000
Public Law 90-576, Cooperative Education	42,359	
Elementary Secondary Education, Title VI A	2,890	
Impacted Right to Reading Project, P.L. 90-35, Part D	33,733	180,000
Vocational Education Act — 1969	16,100	
Elementary Secondary Education, Title I — 1970-71	(18,443)	18,443
Bilingual Education, Title VII — 1971-72	39,109	
Minority Recruiting Program	224	
Bilingual Teacher Aid Training Program	1,320	
Adult Basic Education, P.L. 89-750	7,823	
Public Law 90-35, E.D.P.A., Part B-2 — 1970-71	1,742	
Elementary Secondary Education, Title V — 1970-71	523	
Elementary Secondary Education, Title VI B — 1970-71	4,722	
Public Law 90-35, E.D.P.A., Part B-2 — 1971-72	2,869	
Adult Basic Education — 1970-71	3,267	
Elementary Secondary Education, Title III — 1971-72	32,124	
Vocational Education, P.L. 90-576 — 1971-72	(57,429)	44,499
Elementary Secondary Education, Title I — 1971-72	(901,644)	894,340
Elementary Secondary Education, Title I — Special Accounts	26,216	
Horace Mann, P.L. 89-313 — 1971-72	635	
Adult Basic Education — 1971-72	86,738	780
Elementary Secondary Education, Title II — 1972-73	52,852	
Bilingual Education, Title VII — 1972-73	37,140	11,806
Vocational Education Act, P.L. 90-576 — 1972-73	(58,447)	425,874
Elementary Secondary Education, Title III — 1972-73	137,220	319,262
To Alleviate Black Teacher Shortage	17,852	
Elementary Secondary Education, Title I — 1972-73	(196,329)	4,971,607
Horace Mann, P.L. 89-313 — 1972-73	4,652	11,175
Title VI B, Education Handicap Act	11,595	34,785
Adult Basic Education — 1972-73	175,000	173,190
School Nurse Practitioner Practice		1,383
Elementary Secondary Education, Title II — 1973-74		92,380
To Help Communities Help Themselves		3,508
Bilingual Education, Title VII — 1973-74		14,000
Teachers Corps, H.E.A., Title V B		190,629
Elementary Secondary Education, Title I — 1973-74		5,356,121
Elementary Secondary Education, Title III — 1973-74		380,964
Adult Basic Education — 1973-74		388,721
Vocational Education Act, P.L. 90-576 — 1973-74		115,948
Elementary Secondary Education, Title VI B — 1973-74		
Manpower Development and Training Act	(32,916)	786,996
Total Federal Grants for School Purposes	(\$543,825)	\$14,446,411
<i>Miscellaneous Revenues</i>		
Pensions to Teachers — State Reimbursement	(\$72,129)	\$61,767
Charles Strosacker Foundation	4,742	
Officer Friendly Program — Sears Roebuck		537
The Ford Foundation Grant		174,935
Income, School Lunches, Chapter 417, Acts of 1950	63,196	9,589,473
Income, Physical Education, Chapter 658, Acts of 1950		17,029
Total Miscellaneous Revenues	(\$4,191)	\$9,843,741

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1974

Appropriations	Transfers (Schedule B-1)		Total Available	Expenditures and Encumbrances (Schedule B-2)	Balance June 30, 1974
	To	From			
		\$907	\$11,771	\$281	\$11,490
			42,359	12,164	30,195
			2,890	327	2,563
			213,733	104,313	109,420
			16,100		16,100
			39,109	8,217	30,892
			224	626	(402)
			1,320		1,320
			7,823		7,823
			1,742		1,742
			523		523
		450	4,272	313	3,959
			2,869	14,873	(12,004)
			3,267		3,267
			32,124	1,925	30,199
			(12,930)	48,434	(61,364)
\$7,304				120,806	(120,806)
		7,303	18,913	12,858	6,055
			635	12	623
		40,489	47,029	47,029	
			52,852	50,318	2,534
			48,946	57,349	(8,403)
			367,427	315,693	51,734
			456,482	407,847	48,635
			17,852	15,939	1,913
			4,775,278	4,690,773	84,505
			15,827	15,827	
			46,380	46,380	
40,489		44,745	343,934	343,934	
			1,383	1,383	
			92,380	70,480	21,900
			3,508	1,719	1,789
			14,000	70,283	(56,283)
			190,629	203,452	(12,823)
			5,356,121	6,031,035	(674,914)
			380,964	263,485	117,479
44,745			433,466	225,167	208,299
			115,948	13,285	102,663
1,357			1,357	963	394
			754,080	811,471	(57,391)
\$93,895		\$93,894	\$13,902,587	\$14,008,961	(\$106,374)
			(\$10,362)	\$192,710	(\$203,072)
			4,742		4,742
			537		537
			174,935	148,797	26,138
			9,652,669	8,755,285	897,384
			17,029		17,029
			\$9,839,550	\$9,096,792	\$742,758

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Balance December 31, 1972	Revenue Received
<hr/>		
SCHOOL BUDGET		
<i>School Committee</i>		
Administration:		
General Administration		
Business Administration		
Educational Administration		
Total Administration		
Instruction:		
Educational Direction and Supervision		
Elementary Schools		
Junior High Schools		
Latin and Day High Schools		
Special Education		
Physical Education		
Evening and Summer Schools		
Stores and Other Expenditures		
Total Instruction		
Attendance and Health Services:		
Supervisors of Attendance		
School Physicians and Nurses		
Total Attendance and Health Services		
Pupil Transportation Service		
Operation of Plant:		
Office of Schoolhouse Custodian		
Custodians		
Heat for Buildings		
Utilities, Except Heat for Buildings		
Supplies, Except Utilities		
Supply Room		
Total Operation of Plant		
Maintenance of Plant		
Fixed Charges		
Food Services (Deficit Appropriation)		
Community Services		
Total School Committee		

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1974

Appropriations	Transfers (Schedule B-1)		Total Available	Expenditures and Encumbrances (Schedule B-2)	Balance June 30, 1974
	To	From			
\$4,702,000	\$189,438		\$4,891,438	\$379,013 772,108 3,240,317	
\$4,702,000	\$189,438		\$4,891,438	\$4,891,438	
\$142,109,590	\$257,894		\$142,367,484	\$5,759,492 67,782,323 22,967,004 35,049,001 9,191,921 922,276 629,442 66,025	
\$142,109,590	\$257,894		\$142,367,484	\$142,367,484	
\$4,064,360		\$280,786	\$3,783,574	\$1,225,283 2,558,291	
\$4,064,360		\$280,786	\$3,783,574	\$3,783,574	
\$2,000,000	\$108,784		\$2,108,784	\$2,108,784	
\$14,465,900	\$1,534,925		\$16,000,825	\$301,165 8,834,201 2,110,005 3,788,464 517,813 449,177	
\$14,465,900	\$1,534,925		\$ 16,000,825	\$16,000,825	
\$1,000,000	\$26,504		\$1,026,504	\$1,026,504	
3,760,000	426,188		4,186,188	4,186,188	
900,000			900,000	900,000	
500,000	4,134		504,134	504,134	
\$173,501,850	\$2,547,867	\$280,786	\$175,768,931	\$175,768,931	

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Balance December 31, 1972	Revenue Received
<hr/>		
SCHOOL BUDGET		
Department of Planning and Engineering		
Planning and Engineering:		
Administration and Trucking	\$7,537	
Maintenance of Grounds	411	
Maintenance of Buildings	338,305	
Repairs of Furniture and Equipment	1,880	
New Equipment		
Replacement of Equipment	42,648	
Vocational Education	9,099	
	<hr/>	
Total Department of Planning and Engineering	\$949,880	
	<hr/>	
Grand Totals — School Budget	\$401,864	\$24,290,152
	<hr/>	
COUNTY BUDGET		
General Government		
Recording and Reporting:		
Registry of Deeds		
General Government Buildings:		
Court House Custodian		
County Buildings		
	<hr/>	
Total General Government		
	<hr/>	
Corrections		
Jail	\$17,862	
Penal Institutions Department:		
Central Office		
House of Correction	73,580	
Middlesex County Training School	39,907	
	<hr/>	
Total Corrections	\$131,349	
	<hr/>	
Judicial		
Central Courts:		
Supreme Judicial Court		
Superior Court, Civil Session, General Expenses		
Superior Court, Civil Session, Clerk's Office		
Superior Court, Criminal Session		
Municipal Court, City of Boston		
Boston Juvenile Court		
Probate Court		
Superior Court, Court Officer's Division		
Superior Court, Criminal Session, Probation Department		
Appeals Court		
	<hr/>	
Total Central Courts		
	<hr/>	

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1974

Appropriations	Transfers (Schedule B-1)		Total Available	Expenditures and Encumbrances (Schedule B-2)	Balance June 30, 1974
	To	From			
\$1,745,300			\$1,752,837	\$1,751,030	\$1,807
200,000			200,411	152,413	47,998
4,134,885	\$11,928		5,035,118	4,727,298	307,820
86,000		\$11,928	75,952	64,094	11,858
4,000			4,000	3,547	453
110,000			152,648	151,116	1,532
			9,099		9,099
\$6,280,185	\$11,928	\$11,928	\$7,230,065	\$6,849,498	\$380,567
\$179,782,035	\$2,653,690	\$386,608	\$206,741,133	\$205,724,182	\$1,016,951
\$1,034,792	\$24,425		\$1,059,217	\$1,059,217	
2,317,770	504,327		2,822,097	2,818,040	\$4,057
769,150			769,150	769,150	
\$4,121,712	\$528,752		\$4,650,464	\$4,646,407	\$4,057
\$2,469,954	\$271,477		\$2,759,293	\$2,729,387	\$29,906
132,894	13,114		146,008	146,008	
2,948,852	119,168	\$129,079	3,012,521	3,011,043	1,478
25,000			64,907	8,070	56,837
\$5,576,700	\$403,759	\$129,079	\$5,982,729	\$5,894,508	\$88,221
\$461,247	\$45,230		\$506,477	\$506,477	
440,448	194,659		635,107	635,107	
2,633,738	60,340		2,694,078	2,685,008	\$9,070
2,880,253	426,682		3,306,935	3,306,935	
3,402,177	488,570		3,890,747	3,884,865	5,882
1,102,753	93,753		1,196,506	1,196,506	
225,817	34,567		260,384	260,384	
1,545,297	293,510		1,838,807	1,838,807	
323,178	13,316		336,494	336,494	
	206,116	\$52,024	154,092	151,721	2,371
\$13,014,908	\$1,856,743	\$52,024	\$14,819,627	\$14,802,304	\$17,323

EXHIBIT B-3

City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Balance December 31, 1972	Revenue Received
District Courts:		
Municipal Court, Charlestown District		
Municipal Court, East Boston District		
Municipal Court, South Boston District		
Municipal Court, Dorchester District		
Municipal Court, Roxbury District		
Municipal Court, West Roxbury District		
Municipal Court, Brighton District		
Municipal Court, Chelsea District		
Total District Courts		
Medical Examinations:		
Medical Examiner Service, Northern Division		
Medical Examiner Service, Southern Division	\$4,650	
Associate Medical Examiner Service, Northern Division		
Associate Medical Examiner Service, Southern Division		
Total Medical Examinations	\$4,650	
Other:		
Social Law Library		
Mental Illness		
Housing Court, City of Boston		
Total Other		
Miscellaneous:		
Pensions and Annuities (Non-Contributory)		
Total County Budget	\$135,999	
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
City	\$141,859	\$566,837
Interest Payments:		
City Debt	211,077	278,164
Refunded Taxes		
Temporary Loans		
Total Debt Requirements	\$352,936	\$845,001
CONTRIBUTIONS TO RETIREMENT FUNDS		
State-Boston Retirement System — Expense Fund		
State-Boston Retirement System — Expense Fund Prior Year	\$296,000	
Boston Retirement Board (4%)	35,579	\$16,182
State-Boston Retirement System (5%)		7,942,833
Workmen's Compensation Credit	10,133	
Total Contributions to Retirement Funds	\$341,712	\$7,929,315

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Eighteen Months Ended June 30, 1974

Appropriations	Transfers (Schedule B-1)		Total Available	Expenditures and Encumbrances (Schedule B-2)	Balance June 30, 1974
	To	From			
\$341,328	\$25,419		\$366,747	\$366,747	
590,221	144,689		734,910	734,910	
366,147	31,187		397,334	397,334	
1,288,754	132,839		1,421,593	1,421,593	
1,761,186	378,073		2,139,259	2,139,259	
644,604	140,380		784,984	784,984	
391,591	107,071		498,662	498,662	
92,758		\$790	91,968	91,968	
\$5,476,589	\$959,658	\$790	\$6,435,457	\$6,435,457	
\$144,511	\$2,600	\$1,988	\$145,123	\$145,123	
125,221	12,179	189	141,861	141,636	\$225
17,386	1,472		18,858	18,858	
18,792	965		19,757	19,757	
\$305,910	\$17,216	\$2,177	\$325,599	\$325,374	\$225
\$7,500			\$7,500	\$7,500	
82,500			82,500	82,500	
363,334	\$77,756		441,090	441,090	
\$453,334	\$77,756		\$531,090	\$531,090	
\$788,934	\$167,408		\$956,342	\$956,342	
\$29,738,087	\$4,011,292	\$184,070	\$33,701,308	\$33,591,482	\$109,826
\$28,751,492	\$23,680		\$29,483,868	\$29,345,127	\$138,741
25,922,945		\$1,343,461	25,068,725	24,790,561	278,164
100,000	3,721		103,721	103,721	
4,500,000		82,380	4,417,620	4,417,620	
\$59,274,437	\$27,401	\$1,125,841	\$59,073,934	\$58,657,029	\$416,905
\$504,732	\$99,232		\$603,964	\$603,964	
			296,000	296,000	
			52,061	52,061	
37,602,734			45,515,567	37,602,734	\$7,912,833
7,954			18,087	18,087	
\$38,115,420	\$99,232		\$46,485,679	\$38,572,846	\$7,912,833

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Balance December 31, 1972	Revenue Received
STATE ASSESSMENTS		
State Examination of Retirement System		
Health Insurance — Retirement Program		
Motor Vehicle Excise Tax Bills		
Shellfish Purification		
Total State Assessments		
METROPOLITAN DISTRICT ASSESSMENTS		
Sewer Assessment — 1972 Overestimate		
Parks	(\$1,119,042)	
Air Pollution District	3,491	
Area Planning Council		
Boston Arena Authority		
Total Metropolitan District Assessments	(\$1,115,551)	
M.B.T.A. ASSESSMENTS		
Operating Deficit	(\$89,380)	
Metropolitan District Assessment		
Total M.B.T.A. Assessments	(\$89,380)	
APPROPRIATIONS TO COVER 1972 DEFICITS		
Abatements in Excess of Overlay		
Departmental Receipts		
Water Service		
Sewer Use		
General Revenue Appropriations, Expenditures, and Balances (Note 1)	\$11,200,500	\$35,419,615
FEDERAL REVENUE SHARING		
Police Department		
Office of Public Service		
Fire Department		
Public Works Department		
Parks and Recreation Department		
Health and Hospitals Department		
Mattapan Chronic Disease Hospital		
Long Island Chronic Disease Hospital		
Total Federal Revenue Sharing		
Grand Totals Appropriations, Expenditures, and Balances (Note 1)	\$11,200,500	\$35,419,615

NOTE 1. Balance June 30, 1974 includes \$32,817 surplus receipts available for appropriations by the School Committee under chapter 117, Acts of 1949.

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Eighteen Months Ended June 30, 1974

Appropriations	Transfers (Schedule B-1)		Total Available	Expenditures and Encumbrances (Schedule B-2)	Balance June 30, 1974
	To	From			
\$27,303			\$27,303	\$27,303	
534,772			534,772	534,772	
30,197			30,197	30,197	
7,212			7,212	7,212	
\$599,484			\$599,484	\$599,484	
(\$333,122)	\$333,122				
6,984,445			\$5,865,403	\$4,899,232	\$966,171
30,059			33,550	28,965	4,585
31,496			31,496	31,496	
				101,294	(101,294)
\$6,712,878	\$333,122		\$5,930,449	\$5,060,987	\$869,462
\$34,601,302			\$34,511,922	\$34,505,873	\$6,049
7,565			7,565	7,565	
\$34,608,867			\$34,519,487	\$34,513,438	\$6,049
\$3,421,720		\$3,421,720			
12,391,056		12,391,056			
1,196,001		1,196,001			
4,028,744		4,028,744			
\$21,037,521		\$21,037,521			
\$697,269,444	\$16,460,845	\$38,482,242	\$721,868,162	\$704,089,113	\$17,779,019
\$4,199,699		\$3,218	\$4,196,481	\$4,196,481	
1,000,000		943,281	56,719	56,719	
3,761,850		19,275	3,742,575	3,697,139	\$45,436
9,800,000		485,550	9,314,450	8,719,216	595,234
2,252,000		508,691	1,743,309	1,690,825	52,484
7,437,307		136,750	7,300,557	6,181,480	1,119,077
305,193		63,456	241,737	241,737	
257,500		64,658	192,842	192,842	
\$29,013,549		\$2,224,879	\$26,788,670	\$24,976,439	\$1,812,231
\$726,282,993	\$16,460,845	\$40,707,121	\$748,656,832	\$729,065,582	\$19,591,250

EXHIBIT B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Changes in Fund Balances
Eighteen Months Ended June 30, 1974

GENERAL REVENUE FUNDS

Fund Balance December 31, 1972.		\$20,645,964
Additions:		
Actual Revenues Over Estimates (Exhibit B-2)	\$12,484,404	
Appropriations in Excess of Expenditures (Schedule B-1)	1,446,676	
Miscellaneous Contributions (Schedule C-1)	1,065	
Reserve for 1967 Encumbrances Not Used	217,810	
School Committee, Unexpended Appropriation Balance, December 31, 1972	47,389	
Tax Title Abatements (Schedule B-6)	1,574,937	
Reinstated Taxes (Schedule B-4)	76,109	
Miscellaneous Receipts	672	
Motor Vehicle Excise Tax Refunds, Recorded in 1972, Paid 1973	29,266	
Tax Title Collections (Net of Refunds of \$225,195) (Schedule B-6)	4,126,615	
Tax Possession Receipts (Schedule B-6)	428,577	
		20,434,020
Deductions:		
Taxes Transferred to Tax Titles (Schedule B-4)	\$10,509,324	
Collection of Tax Title Amounts Previously Abated (Schedule B-6)	36,132	
		10,595,506
Fund Balance June 30, 1974 (Exhibit B-1) (Note 1)		<u>\$30,434,478</u>

FEDERAL REVENUE SHARING FUNDS

Fund Balance, December 31, 1972 (Note 2)		\$8,904,129
Additions:		
Receipts From Federal Government (Exhibit B-5)	\$31,742,979	
Interest on Short Term Investments (Exhibit B-5)	3,044,455	
		37,787,434
Deductions:		
Appropriations to General Revenue Fund (Exhibit B-2)	\$29,013,519	
Less: Unexpended Balances	(2,224,879)	
		26,788,670
Fund Balance, June 30, 1974 (Exhibit B-1)		<u>\$19,902,893</u>

NOTE 1. See Schedule B-8 for Statement of Free Cash and Cumulative Operating Surplus.

NOTE 2. Included in Special Revenue Funds at December 31, 1972.

EXHIBIT B-5

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Analysis of Changes in Cash Position

Eighteen Months Ended June 30, 1974

	Total	General Revenue Funds	Federal Revenue Sharing Funds
Sources of Cash:			
Receipt of Tax Revenues to Cover 1972 Underestimate of State Assessment	\$1,204,932	\$1,204,932	
Receipt of Tax Revenues to Cover 1972 Deficit in Estimated Miscellaneous Receipts (Schedule B-1)	12,391,055	12,391,055	
Departmental Revenues (Exhibit B-2)	101,538,740	101,538,710	
Revenues from State (Exhibit B-2)	107,473,772	107,473,772	
Motor Vehicle Excise Taxes (Net of Refunds of \$216,294) (Exhibit B-2)	14,464,401	14,464,401	
Real and Personal Property Taxes Levied (Net of Overlay Reserve for Abate-ments of \$33,461,281) (Exhibit B-2) (Note 2)	485,076,936	485,076,936	
Federal Revenue Sharing (Exhibit B-4)	34,742,979		\$34,712,979
Parking Meter Fees Transferred (Exhibit B-2)	1,200,000	1,200,000	
Tax Title Collections (Net of Refunds of \$225,195) (Schedule B-6)	4,126,615	4,126,615	
Tax Possession Receipts (Schedule B-6)	428,577	428,577	
Interest on Short Term Investments (Exhibit B-1)	3,014,455		3,044,455
Increase in Appropriation Balances	6,896,218	5,083,987	1,812,231
Increase in Tax Refunds Payable	452,234	452,234	
Increase in Reserve for Encumbrances including Transfer of Cash from Special Revenue Funds (Note 1)	12,935,931	11,950,368	985,563
Increase in Payroll Taxes and Amounts Withheld (Note 1)	3,440,580	3,440,580	
Federal Revenue Sharing Funds Transferred		29,013,549	(29,013,549)
	<u>\$789,417,425</u>	<u>\$777,845,746</u>	<u>\$11,571,679</u>
Uses of Cash:			
Expenditures and Encumbrances (Notes 2 and 3)	\$724,836,318	\$724,836,318	
Other Charges to Surplus (Net)	6,122,879	8,647,758	(\$2,224,879)
Increase in Amount Due from Sinking Fund	531,605	531,605	
Increase in Property Taxes Receivable (Note 2)	13,760,062	13,760,062	
Increase in Abatements in Excess of Overlay	6,786,408	6,786,408	
(Increase) Decrease in Warrants Payable (Note 2)	12,889,136	16,273,706	(3,384,570)
Decrease in Overlay Reserve for Abatements	9,447	9,447	
	<u>\$765,235,855</u>	<u>\$770,845,304</u>	<u>(\$5,609,449)</u>
Increase in Cash	<u>\$24,181,570</u>	<u>\$7,000,442</u>	<u>\$17,181,128</u>
Cash Balance December 31, 1972	10,550,681	1,646,552	8,904,129
Cash Balance June 30, 1974 (Exhibit B-1)	<u><u>\$34,732,251</u></u>	<u><u>\$8,646,994</u></u>	<u><u>\$26,085,257</u></u>

NOTE 1. Reserves for Encumbrances and Payroll Taxes and Amounts Withheld were accounted for in Special Revenue Funds in 1972 and Prior Years.

NOTE 2. The modified accrual basis of accounting is followed for the General Revenue Fund, and as such Real and Personal Property Taxes are taken into revenue when levied and encumbrances and warrants are charged against revenue when incurred.

NOTE 3. Appropriations (Exhibit B-3)

Less: Transferred to Fund Balance (Schedule B-1)	\$726,282,993
	1,446,676
	<u><u>\$724,836,318</u></u>

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Appropriation Transfers
Eighteen Months Ended June 30, 1974

Date of Council Order or Authorization	Authority	From the Appropriation for	Amount	To the Appropriation for	Amount
				Office of Cultural Affairs	\$90,010
				Development and Industrial Commission	125,000
				Administrative Services, Data Processing Unit	92,400
				Municipal Court, Boston	7,800
				Appeals Court	206,116
				Municipal Court, Dorchester	600
				Municipal Court, Brighton	2,600
Oct. 18, 1973	City Council Order	Reserve Fund	<u>\$524,526</u>		<u>524,526</u>
Nov. 30, 1973	City Council Order	Reserve Fund	<u>172,587</u>	Model Cities Administration	<u>172,587</u>
Feb. 28, 1974	City Council Order	Reserve Fund	<u>1,500,000</u>	Snow Removal	<u>1,500,000</u>
Mar. 13, 1974	City Council Order	Reserve Fund	<u>58,000</u>	Model Cities Administration	<u>58,000</u>
April 26, 1974	City Council Order	Reserve Fund	<u>95,000</u>	Assessing Dept.	<u>95,000</u>
				City Council	<u>38,475</u>
				Superior Court, Probation	<u>2,600</u>
				Housing Court, Boston	<u>45,000</u>
				Medical Examiner	<u>2,600</u>
May 1, 1974	City Council Order	Rent Control Administration	<u>88,675</u>		<u>88,675</u>
May 3, 1974	City Council Order	Executions of Court, Etc.	<u>25,000</u>	Police Department	<u>25,000</u>
May 22, 1974	City Council Order	Executions of Court, Etc.	<u>500,000</u>	Workmen's Compensation	<u>500,000</u>
June 30, 1974	(Note 1)	Various General Fund Accounts	<u>13,034,257</u>	Various General Fund Accounts	<u>13,034,255</u>
June 30, 1974	(Note 1)	Various Accounts	<u>1,446,676</u>	Fund Balance	
June 30, 1974	(Note 1)	Revenue Sharing Accounts	<u>2,224,879</u>	Federal Revenue Sharing Funds	
		Deficit (Note 2)	<u>3,421,720</u>	Abatements in Excess of Reserve Provided	
		Deficit (Note 2)	<u>12,391,056</u>	Miscellaneous receipts (Exhibit B-5)	
		Deficit (Note 3)	<u>1,196,001</u>	Water Service (Exhibit G-3)	
		Deficit (Note 4)	<u>4,028,744</u>	Sewer Service (Exhibit G-3)	
		Capital Improvements Fund (Exhibit D-3)		Redemption of Funded Debt	<u>23,680</u>
		Special Revenue Funds (Schedule C-1)		Public Facilities Department	<u>106,000</u>
		Tax Levy		Sewer Account Overestimate	<u>333,122</u>
			<u>\$40,707,121</u>		<u>\$16,460,845</u>

NOTE 1. Acts of 1909, Chapter 486, section 3B, as amended by Chapter 24, Acts of 1954 which permits the City Auditor with approval of the Mayor to make transfers to close the books.

NOTE 2. Amounts raised in tax levy on account of 1972 deficits, as provided in Chapter 717, Acts of 1957.

NOTE 3. Amount raised in tax levy on account of 1972 deficit, as provided in Chapter 324, Acts of 1914.

NOTE 4. Amount raised in tax levy on account of 1972 deficit, under Chapter 83, section 16, of the General Laws, as amended.

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Total Expenditures
CITY BUDGET	
<i>General Government</i>	
Legislative and Executive:	
Mayor, Office Expenses	\$671,135
City Council	634,625
City Council Proceedings	10,195
Mayor's Office of Cultural Affairs	741,837
Model Cities Administration	435,141
Mayor's Office of Public Service	1,798,915
Human Relations Task Force	340,756
Conventions and Entertainment of Distinguished Guests	20,620
Public Celebrations	172,551
United States Bond Allotment Plan	20,511
Council on Drug Abuse	137,530
Boston Rent Control Administration	920,703
Development and Industrial Commission	291,048
Commission on Affairs of the Elderly	229,491
Mayor's Office, Consumer Affairs Council	37,745
Mayor's Safe Streets Act Advisory Committee	97,658
Mayor's Office of the Boston Bicentennial	373,676
Elections:	
Election Department	1,382,538
Finance:	
Auditing Department	858,491
Assessing Department	2,113,386
Treasury Department:	
Collecting Division	642,400
Treasury Division	722,798
Board of Commissioners of Sinking Funds	1,705
Administrative Services:	
Administrative Division	531,425
Personnel Division	351,348
Purchasing Division	645,944
Budget Division	186,363
Purchasing Division, Printing Section	1,672,768
Purchasing Division, Printing Section, Office Supplies	36,915
Art Commission	2,145
Data Processing Unit	877,108
Law:	
Law Department	1,405,460
Recording and Reporting:	
City Clerk Department	267,307
Registry Division	495,543
Planning:	
Zoning Commission	4,175
Office of Development	1,886

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

Personal Services	Contractual Services	Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges
\$598,052	\$24,058	\$16,362	\$2,089		\$30,574
571,536	41,094	16,962	1,293		3,690
	10,195				
86,513	649,637	5,687			
435,141					
1,591,181	152,645	29,658	14,166	\$3,000	8,265
322,703	8,833	2,946	1,547		4,727
					20,620
11,874					160,677
20,511					
109,922	18,757	3,691	1,853		3,307
753,915	111,411	39,100	15,603		674
201,016	83,177	2,161	1,867		2,827
187,686	25,617	13,001			3,187
36,026	577		1,142		
97,658					
147,533	213,046	6,801	2,142		4,154
1,178,160	116,634	67,995	11,064		8,685
820,200	31,806	4,647	751		1,087
1,870,076	139,110	51,769	2,205		50,226
566,266	4,285	35,742	7,443		28,664
499,286	55,223	45,815	2,570		119,904
1,375					330
320,517	167,789	1,791	531		40,797
292,413	54,822	1,040	354		2,719
557,681	9,568	7,976	501		70,218
185,586	435	302			40
1,383,031	115,324	153,368	2,610		18,435
		36,915			
	2,145				
482,174	15,965	98,551	2,883		277,535
1,201,459	186,408	5,809	7,566		4,218
255,534	9,227	1,523	476		547
466,628	15,775	9,035	1,764		2,341
1,500	2,578	97			
	1,645	241			

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Total Expenditures
General Government Buildings:	
Real Property Department:	
Buildings Division	\$4,296,403
Property Division	662,150
Market Division	78,962
Auditorium Commission	731,386
Public Facilities Department	8,633,038
Miscellaneous General Government:	
Finance Commission	159,242
Boston Redevelopment Authority	1,781,334
Animal Control Commission	27,715
Total General Government	<u>\$35,504,072</u>
<i>Public Safety</i>	
Police:	
Police Department	\$68,670,465
Fire:	
Fire Department	45,178,435
Protective Inspection and Regulations:	
Building:	
Building Department	3,320,284
Board of Appeals	98,777
Board of Examiners	39,253
Beacon Hill Architectural Commission	2,266
Back Bay Architectural Commission	708
Military and Civilian Defense:	
Civilian Defense Activities	30,810
Other:	
Traffic and Parking Department	4,491,292
Licensing Board	260,017
Total Public Safety	<u>\$122,092,307</u>
<i>Inspection</i>	
Housing Inspection Department	\$2,066,994
Weights and Measures Division	255,703
Total Inspection	<u>\$2,322,697</u>
<i>Public Works</i>	
Public Works Department	\$20,489,073
Freedom Trail Commission	16,400
Total Public Works	<u>\$20,505,473</u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

Personal Services	Contractual Services	Supplies and Material	Equipment	Land, Structures and Improvements	Other Charges
\$2,088,221	\$1,798,849	\$288,423	\$116,683		\$4,227
270,719	382,728	5,982	1,531		1,190
75,023	2,969	970			
222,714	490,244	16,233	585		1,610
1,807,899	4,334,285	19,505	17,455	\$436,719	2,017,175
129,752	6,145	981	459		21,905
977,934	565,204	19,705			218,491
20,533	1,483	4,756	603		340
\$20,845,998	\$9,849,693	\$1,015,540	\$219,736	\$439,719	\$3,133,386
\$64,764,464	\$1,215,349	\$688,843	\$1,431,386		\$570,423
43,414,568	733,559	510,199	520,109		
2,589,012	710,261	12,363	4,814		3,834
86,135	11,265	1,377			
38,323		890			40
1,500	448	245			73
	708				
24,548	5,410	852			
2,775,291	937,406	468,822	307,018		2,755
247,344	4,280	2,836	3,971		1,586
\$113,941,185	\$3,618,686	\$1,686,427	\$2,267,298		\$578,711
\$1,592,251	\$114,717	\$8,495	\$929	\$348,765	\$1,837
238,023	4,098	4,675	3,658		5,249
\$1,830,274	\$118,815	\$13,170	\$4,587	\$348,765	\$7,086
\$11,297,879	\$6,901,199	\$1,034,836	\$713,953	\$504,474	\$36,732
	16,400				
\$11,297,879	\$6,917,599	\$1,034,836	\$713,953	\$504,474	\$36,732

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Total Expenditures
<i>Health and Hospitals</i>	
Health and Hospitals Department:	
Boston City Hospital	\$68,001,012
Mattapan Chronic Disease Hospital	6,983,462
Long Island Hospital	8,095,767
Air Pollution Control	89,884
Total Health and Hospitals	<u>\$83,170,125</u>
<i>Veterans' Services</i>	
Aid to Needy Veterans:	
Veterans' Services Department	\$11,411,344
Veterans' Graves Registration	150,932
Total Veterans' Services	<u>\$11,562,276</u>
<i>Libraries</i>	
Library Department	\$12,223,947
Eastern Regional Library Program	2,234,856
Total Libraries	<u>\$14,458,803</u>
<i>Parks and Recreation</i>	
Parks and Recreation Department	\$9,051,040
Departmental Equipment—Park Department	28,762
Community Conservation Committee	29,900
Total Parks and Recreation	<u>\$9,109,702</u>
<i>Miscellaneous</i>	
Executions of Court, Damage Claims, and Reimbursements	\$1,620,720
Workmen's Compensation Service	88,968
Workmen's Compensation	1,028,612
City Record	7,940
Youth Activities Bureau	991,080
Pensions and Annuities (Non-Contributory)	10,569,765
Snow Removal	2,396,325
Construction of Buildings	105,754
Hospitalization and Insurance Plan for Employees	10,760,554
Transportation of School Children	1,074,522
Total Miscellaneous	<u>\$28,644,240</u>
Total City Budget	<u><u>\$327,369,695</u></u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

Personal Services	Contractual Services	Supplies and Material	Equipment	Land, Structures and Improvements	Other Charges
\$57,281,344	\$2,146,507	\$7,228,023	\$552,800	\$10,242	\$782,096
5,801,867	119,617	1,032,576	25,831		3,571
6,343,625	243,941	1,402,881	103,203		2,112
75,023	10,113	589	1,415		2,744
\$69,501,859	\$2,520,178	\$9,664,069	\$683,254	\$10,242	\$790,523
\$1,146,218	\$17,745	\$7,726	\$5,332		\$10,234,323
65,028	85,304	527	73		
\$1,211,246	\$103,049	\$8,253	\$5,405		\$10,234,323
\$8,783,331	\$1,417,714	\$1,494,834	\$5,052		\$523,016
633,182	64,361	1,459,309	38,626		39,378
\$9,416,513	\$1,482,075	\$2,954,143	\$43,678		\$562,394
\$7,631,319	\$243,649	\$301,450	\$229,581	\$616,616	\$28,425
			28,762		
11,685	17,046	403	375		391
\$7,643,004	\$260,695	\$301,853	\$258,718	\$616,616	\$28,816
\$503,687					\$1,117,033
87,649	\$73	\$706	\$540		
875,454	153,158				
3,920	3,185	835			
937,315	48,172	4,744			849
					10,569,765
485,364	879,290	882,529	149,142		
				\$105,754	
165,534		2,561			10,592,459
70,146	1,004,376				
\$3,129,069	\$2,088,254	\$891,375	\$149,682	\$105,754	\$22,280,106
\$238,817,027	\$26,959,044	\$17,569,666	\$4,346,311	\$2,025,570	\$37,652,077

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Total Expenditures
------------------------	-----------------------

SCHOOL BUDGET

Federal Grants for School Purposes

Placement of Children In Special Classes	\$281
Public Law 90-576, Cooperative Education	12,164
Elementary Secondary Education, Title VI A	327
Impacted Right to Reading Project, P.L. 90-35, Part D	104,313
Bilingual Education, Title VII — 1971-72	8,217
Minority Recruiting Program	626
Bilingual Education, Title VII — 1973-74	70,283
Elementary Secondary Education, Title VI B — 1970-71	313
Public Law 90-35, E.D.P.A., Part B-2 — 1971-72	14,873
Elementary Secondary Education, Title III — 1971-72	1,925
Vocational Education, P.L. 90-576 — 1971-72	48,434
Elementary Secondary Education, Title I — 1971-72	120,806
Elementary Secondary Education, Title I, Special Accounts	12,858
Horace Mann, P.L. 89-313 — 1971-72	12
Adult Basic Education — 1971-72	47,029
Elementary Secondary Education, Title II — 1972-73	50,318
Bilingual Education, Title VII — 1972-73	57,349
Vocational Education Act, P.L. 90-576 — 1972-73	315,693
Elementary Secondary Education, Title III — 1972-73	407,847
To Alleviate Black Teacher Shortage	15,939
Elementary Secondary Education, Title I — 1972-73	4,690,773
Horace Mann, P.L. 89-313 — 1972-73	15,827
Title VI B, Education Handicap Act	46,380
Adult Basic Education — 1972-73	343,934
School Nurse Practitioner Practice	1,383
Elementary Secondary Education, Title II — 1973-74	70,480
To Help Communities Help Themselves	1,719
Teacher's Corps, H.E.A., Title V B	203,452
Elementary Secondary Education, Title I — 1973-74	6,031,035
Elementary Secondary Education, Title III — 1973-74	263,185
Adult Basic Education — 1973-74	225,167
Vocational Education, P.L. 90-576 — 1973-74	13,285
Elementary Secondary Education, Title VI B — 1973-74	963
Manpower Development and Training Act	811,471
Total Federal Grants	\$14,008,961

Miscellaneous Revenues

Pensions to Teachers-State Reimbursement	\$192,710
The Ford Foundation Grant	148,797
Income, School Lunches, Chapter 417, Acts of 1950	8,755,285
Total Miscellaneous Revenues	\$9,096,792

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

Personal Services	Contractual Services	Supplies and Material	Equipment	Land, Structures and Improvements	Other Charges
					\$281
	\$11,851	\$313			
\$327					
89,454	10,279	4,580			
	626	8,217			
67,640	443	2,200			
7,373					313
		625			7,500
24,085	3,563	20,786			1,300
410	16,079	104,317			
		12,858			
	12				
35,048	3,013	8,968			
	137	50,181			
46,144	11,205				
255,012	4,167	33,529			22,985
101,182	119,834	186,831			
3,084	12,855				
4,164,680	54,864	469,243			1,986
8,620	4,725	2,482			
12,744	2,022	31,614			
226,549	31,372	86,013			
1,383					
	21,494	48,986			
	1,719				
55,565	147,887				
5,618,103	410,617	2,315			
194,113	13,220	56,152			
210,152	15,015				
6,625	6,660				
	963				
443,933	187,234	180,304			
\$11,572,226	\$1,091,856	\$1,310,514			\$34,365
					\$192,710
\$10,173	\$138,624				
2,418,432		\$6,336,853			
\$2,428,605	\$138,624	\$6,336,853			\$192,710

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Total Expenditures
SCHOOL BUDGET	
<i>School Committee</i>	
Administration:	
General Administration	\$879,013
Business Administration	772,108
Educational Administration	3,240,317
Total Administration	<u>\$4,891,438</u>
Instruction:	
Educational Direction and Supervision	\$5,759,492
Elementary Schools	67,782,323
Junior High Schools	22,967,004
Latin and Day High Schools	35,049,001
Special Education	9,191,921
Physical Education	922,276
Evening and Summer Schools	629,442
Stores and Other Expenditures	66,025
Total Instruction	<u>\$142,367,484</u>
Attendance and Health Services:	
Supervisors of Attendance	\$1,225,283
School Physicians and Nurses	2,558,291
Total Attendance and Health Services	<u>\$3,783,574</u>
Pupil Transportation Service	<u>\$2,108,784</u>
Operation of Plant:	
Office of Schoolhouse Custodian	\$301,165
Custodians	8,834,201
Heat for Buildings	2,110,005
Utilities, Except Heat for Buildings	3,788,464
Supplies, Except Utilities	517,813
Supply Room	449,177
Total Operation of Plant	<u>\$16,000,825</u>
Maintenance of Plant	\$1,026,504
Fixed Charges	4,186,188
Food Services (Deficit Appropriation)	900,000
Community Services	504,134
Total School Committee	<u>\$175,768,931</u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

Personal Services	Contractual Services	Supplies and Material	Equipment	Land, Structures and Improvements	Other Charges
\$287,599		\$591,414			
699,806		72,302			
2,726,978		513,339			
\$3,714,383		\$1,177,055			
\$5,502,895		\$256,597			
64,967,265		2,815,058			
22,133,527		833,477			
33,001,022		2,047,979			
7,640,266		1,551,655			
627,400		294,876			
589,235		40,207			
		66,025			
\$134,461,610		\$7,905,874			
\$1,189,574		\$35,709			
2,464,220		94,071			
\$3,653,794		\$129,780			
	\$2,108,784				
\$293,803		\$7,362			
8,834,201		2,110,005			
27,590		3,760,874			
		517,813			
413,726		35,451			
\$9,569,320		\$6,431,505			
\$3,982,515		\$1,026,504			
900,000		203,673			
500,341		3,793			
\$156,781,963	\$2,108,784	\$18,986,968			

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Total Expenditures
SCHOOL BUDGET	
<i>Department of Planning and Engineering</i>	
Planning and Engineering:	
Administration and Trucking	\$1,751,030
Maintenance of Grounds	152,413
Maintenance of Buildings	1,727,298
Repairs of Furniture and Equipment	64,094
New Equipment	3,547
Replacement of Equipment	151,116
Total Department of Planning and Engineering	\$6,849,498
Grand Totals — School Budget (Exhibit B-3)	<u>\$205,724,182</u>
COUNTY BUDGET	
<i>General Government</i>	
Recording and Reporting:	
Registry of Deeds.	\$1,059,217
General Government Buildings:	
Court House Custodian	2,818,040
County Buildings	769,150
Total General Government.	<u>\$4,646,407</u>
<i>Corrections</i>	
Jail	\$2,729,387
Penal Institutions Department:	
Central Office	146,008
House of Correction	3,011,043
Middlesex County Training School	8,070
Total Correctious	<u>\$5,894,508</u>
<i>Judicial</i>	
Central Courts:	
Supreme Judicial Court	\$506,477
Superior Court, Civil Session, General Expenses	635,107
Superior Court, Civil Session, Clerk's Office	2,685,003
Superior Court, Criminal Session	3,306,935
Municipal Court, City of Boston	3,884,865
Boston Juvenile Court.	1,196,506
Probate Court	260,384
Superior Court, Court Officer's Division	1,838,807
Superior Court, Criminal Session, Probation Department	336,494
Appeals Court	151,721
Total Central Courts	<u>\$14,802,304</u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

Personal Services	Contractual Services	Supplies and Material	Equipment	Land, Structures and Improvements	Other Charges
\$1,649,787	\$152,413 4,727,298 64,094	\$101,243	\$3,547 151,116		
\$1,649,787	\$4,943,805	\$101,243	\$154,663		
\$172,432,581	\$8,283,069	\$24,626,794	\$154,663		\$227,075
\$1,000,475	\$25,903	\$10,175	\$1,897		\$20,767
2,173,361 497,850	390,868 244,700	225,980 24,000	24,129 2,600		3,702
\$3,671,686	\$661,471	\$260,155	\$28,626		\$24,469
\$2,171,979	\$99,613	\$431,790	\$23,681		\$2,324
143,584 2,074,122	283 117,195 8,070	1,937 702,760	96,571		204 20,395
\$4,389,685	\$225,161	\$1,136,487	\$120,252		\$22,923
\$466,441 619,373 1,797,888 1,763,540 3,493,864 1,088,753 145,582 1,653,569 320,589 151,531	\$29,158 116 837,275 1,488,220 121,940 96,233 66,607 173,638 9,241	\$8,474 2,351 45,309 39,867 159,369 9,457 40,586 7,846 5,119 190	\$2,364 12,886 4,010 12,612 11,218 1,075 5,183 2,801 939		\$40 381 526 2,696 98,474 988 2,426 953 606
\$11,501,130	\$2,822,428	\$318,568	\$53,088		\$107,090

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Total Expenditures
District Courts:	
Municipal Court, Charlestown District	\$366,747
Municipal Court, East Boston District	734,910
Municipal Court, South Boston District	397,334
Municipal Court, Dorchester District	1,421,593
Municipal Court, Roxbury District	2,139,259
Municipal Court, West Roxbury District	784,984
Municipal Court, Brighton District	498,662
Municipal Court, Chelsea District	91,963
Total District Courts	<u>\$6,435,457</u>
Medical Examinations:	
Medical Examiner Service, Northern Division	\$145,123
Medical Examiner Service, Southern Division	141,636
Associate Medical Examiner Service, Northern Division	18,858
Associate Medical Examiner Service, Southern Division	19,757
Total Medical Examinations	<u>\$325,374</u>
Other:	
Social Law Library	\$7,500
Mental Illness	82,500
Housing Court, City of Boston	441,090
Total Other	<u>\$531,090</u>
Miscellaneous:	
Pensions and Annuities (Non-Contributory)	\$956,342
Total County Budget (Exhibit B-3)	<u><u>\$33,591,482</u></u>
DEBT REQUIREMENTS	
Redemption of Funded Debt:	
City	\$29,345,127
Interest Payments:	
City Debt	24,790,561
Refunded Taxes	103,721
Temporary Loans	4,417,620
Total Debt Requirements	<u><u>\$58,657,029</u></u>

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Eighteen Months Ended June 30, 1974

Personal Services	Contractual Services	Supplies and Materials	Equipment	Laud, Structures and Improvements	Other Charges
\$335,127	\$19,881	\$8,372	\$2,835		\$532
669,792	47,102	15,632	1,161		1,223
355,525	28,043	9,072	4,236		458
1,342,567	45,010	28,445	2,774		2,797
1,892,178	162,129	72,446	3,402		9,104
685,465	75,863	18,867	3,087		1,702
437,265	37,752	18,455	5,005		185
80,793	7,992	2,654	438		91
\$5,798,712	\$423,772	\$173,943	\$22,938		\$16,092
\$129,582	\$7,880	\$3,459	\$3,974		\$228
104,777	25,367	3,877	7,597		18
15,892	2,141	651	102		72
16,186	1,917	746	874		34
\$266,437	\$37,305	\$8,733	\$12,547		\$352
\$361,152	\$7,500 82,050 52,033	\$450 18,606	\$6,737		\$2,562
\$361,152	\$141,583	\$19,056	\$6,737		\$2,562
					\$956,342
\$25,988,802	\$4,311,720	\$1,916,942	\$244,188		\$1,129,830
					\$29,345,127
					24,790,561
					103,721
					4,417,620
					\$58,657,029

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

DEPARTMENT OR ACTIVITY	Total Expenditures
CONTRIBUTIONS TO RETIREMENT FUNDS	
State-Boston Retirement System — Expense Fund	\$603,964
State-Boston Retirement System — Expense Fund Prior Year	296,000
Boston Retirement Board (4%)	52,061
State-Boston Retirement System (5%)	37,602,734
Workmen's Compensation Credit	18,087
Total Contributions to Retirement Funds	<u>\$38,572,846</u>
STATE ASSESSMENTS	
State Examination of Retirement System	\$27,303
Health Insurance — Retirement Program	534,772
Motor Vehicle Excise Tax Bills	30,197
Shellfish Purification	7,212
Total State Assessments	<u>\$599,484</u>
METROPOLITAN DISTRICT ASSESSMENTS	
Parks	\$4,899,232
Air Pollution District	28,965
Area Planning Council	31,496
Boston Arena Authority	101,294
Total Metropolitan District Assessments	<u>\$5,060,987</u>
M.B.T.A. ASSESSMENTS	
Operating Deficit	\$34,505,873
Metropolitan District Assessment	7,565
Total M.B.T.A. Assessments	<u>\$34,513,438</u>
Total General Revenue Expenditures (Exhibit B-3)	<u>\$704,089,143</u>
FEDERAL REVENUE SHARING	
Police Department	\$4,196,481
Office of Public Service	56,719
Fire Department	3,697,139
Public Works Department	8,719,216
Parks and Recreation Department	1,690,825
Health and Hospitals Department	6,181,480
Mattapan Chronic Disease Hospital	241,737
Long Island Chronic Disease Hospital	192,842
Total Federal Revenue Sharing	<u>\$24,976,439</u>
Total Expenditures (Exhibit B-3)	<u>\$729,065,582</u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

Personal Services	Contractual Services	Supplies and Material	Equipment	Land, Structures and Improvements	Other Charges
\$556,082	\$36,924	\$8,119	\$2,409		\$430
					296,000
					52,061
					37,602,734
					18,087
\$556,082	\$36,924	\$8,119	\$2,409		\$37,969,312
					\$27,303
					534,772
					30,197
					7,212
					\$599,484
					\$4,899,232
					28,965
					31,496
					101,294
					\$5,060,987
					\$34,505,873
					7,565
					\$34,513,438
\$437,794,492	\$39,590,757	\$44,121,521	\$4,747,571	\$2,025,570	\$175,809,232
\$1,761,838	\$343,992	\$1,543,381	\$547,270		
	56,719				
2,014,032	278,371	871,639	328,917		\$204,180
	7,745,942	514,693	38,464	\$420,117	
	866,086	399,135	74,965	350,639	
	6,181,480				
	236,824	4,913			
	192,106	736			
\$3,775,870	\$15,901,520	\$3,334,497	\$989,616	\$770,756	\$204,180
\$441,570,362	\$55,492,277	\$47,456,018	\$5,737,187	\$2,796,326	\$176,013,412

SCHEDULE B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Schedule of Accounts Receivable
June 30, 1974

Special Taxes	\$24,589	
Motor Vehicle Excise Taxes, Levy of 1973-74	15,334,273	
Motor Vehicle Excise Taxes, Levies of 1972 and Prior	1,676,744	
Sidewalk Assessments	174,326	
Tax Titles (Schedule B-6)	17,222,546	
Tax Possessions (Schedule B-7)	7,962,466	
Departmental Accounts Receivable	6,555,581	
Special Street and Sewer Assessments Receivable:		
Added to Taxes	\$40,049	
Unapportioned 1972 and Prior	367,473	
Unapportioned 1973-74	31,250	
Apportioned — Not Due	865,378	
		1,304,150
Total Accounts Receivable (Exhibit B-1)		<u>\$50,254,675</u>

SCHEDULE B-4

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Analysis of Real and Personal Property Taxes Receivable

Eighteen Months Ended June 30, 1974

Year of Levy	Balance December 31, 1972	Additions			Deductions		Balance June 30, 1974 (Exhibit B-1)				
		Taxes Levied (Exhibit B-2)	Tax Titles Reinstated (Schedule B-6)	Abatements Cancelled	Refund of Abatements After Payment	Collections		Transfers to Tax Titles (Schedule B-6)	Taxes Abated		
1965 and Prior	.	.	\$1,053,856	\$5,490	\$100,050	\$1,686		\$100,050	\$1,057,660		
1966	.	.	1,073,043	707	37,370	3,591		37,370	1,070,159		
1967	.	.	1,784,293	1,355	77,228	5,372	\$530	77,701	1,779,273		
1968	.	.	1,895,169	1,692	164,575	3,889	2,261	165,350	1,890,195		
1969	.	.	411,019	1,689	381,389	4,830	3,177	382,543	403,954		
1970	.	.	2,278,649	3,387	1,572,998	9,056	3,559	1,626,096	2,216,616		
1971	.	.	8,289,340	38,126	2,938,020	1,580,816	5,438,130	1,810,826	2,435,714		
1972	.	.	40,845,916	23,663	8,739,423	18,794,360	5,061,667	17,626,968	8,126,007		
1973	.	.	\$342,931,009		5,759,423	307,495,564		19,210,674	23,230,524		
1974	.	.	175,607,208		5,995,753	145,382,643		1,076,820	29,215,308		
1975	.	.			67,563	24,063			(24,063)		
Total	.	.	\$57,631,285	\$518,538,217	\$76,109	\$959	\$21,074,369	\$473,305,870	\$10,509,324	\$42,114,398	\$71,391,347

SCHEDULE B-5
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Cumulative Summary of Taxes Levied, Collected and Abated by Year of Levy
as of June 30, 1974

LEVY YEAR	Original Levy	Net Additions	Collections (Net of Refunds)	Transfers to Tax Titles
1966 and Prior				
1967	\$180,340,208	\$226,512	\$164,063,043	\$3,480,488
1968	203,178,589	364,106	185,218,960	3,801,249
1969	230,939,476	281,627	210,039,740	4,429,000
1970	253,647,802	280,355	230,463,956	5,254,602
1971	293,841,539	429,595	264,305,976	8,210,664
1972	337,613,854	665,385	300,002,517	6,963,860
Totals, Levies of 1972 and Prior	\$1,499,561,468	\$2,247,580	\$1,354,094,192	\$32,139,863
1973	\$342,931,009	\$373,890	\$300,873,897	
1974	175,607,208	26,410	145,341,490	
Total Current Year	\$518,538,217	\$400,300	\$446,215,387	
1975			\$24,063	
Total	\$2,018,099,685	\$2,647,880	\$1,800,333,642	\$32,139,863

Percentage Analysis 1967-1974

1967 Total Levy = 100.00	90.83	1.92
1968 Total Levy = 100.00	91.02	1.86
1969 Total Levy = 100.00	90.85	1.91
1970 Total Levy = 100.00	90.76	2.07
1971 Total Levy = 100.00	89.82	2.79
1972 Total Levy = 100.00	88.69	2.06
1973 Total Levy = 100.00	87.64	
1974 Total Levy = 100.00	82.75	

SCHEDULE B-5

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Cumulative Summary of Taxes Levied, Collected and Abated by Year of Levy
as of June 30, 1974

Abatements	Balance Uncollected June 30, 1974 (Exhibit B-1)	Original Overlay Reserve	Abatements in Excess of Overlay		
			Total	1972 and Prior	Jan. 1, 1973 to June 30, 1974 (Exhibit B-1)
	<u>\$2,127,819</u>				<u>\$147,472</u>
\$11,243,916	\$1,779,273	\$8,589,945	\$2,653,971	\$2,567,365	\$86,606
12,632,291	1,890,195	9,715,945	2,916,316	2,681,280	235,066
16,348,409	403,954	11,187,943	5,160,466	4,714,058	446,408
15,992,983	2,216,616	14,435,389	1,557,594		1,557,594
19,318,780	2,435,714	13,989,372	5,329,408	753,018	4,576,390
23,186,855	8,126,007	16,215,466	6,971,389	3,812,797	3,158,592
\$98,723,234	\$16,851,759	\$74,134,060	\$24,589,174	\$14,528,518	\$10,060,656
\$19,210,477	\$23,220,525	\$19,494,248			
1,076,821	29,215,307	9,747,123			
\$20,287,298	\$52,435,832	\$29,241,371			
	(\$24,063)				
\$119,010,532	\$71,391,347	\$103,375,431	\$24,589,174	\$14,528,518	\$10,208,128

6.22	.98	4.76	1.47
6.20	.92	4.77	1.43
7.07	.17	4.84	2.23
6.30	.87	5.57	.60
6.56	.83	4.75	1.81
6.85	2.40	4.79	2.06
5.60	6.76	5.68	
.62	16.63	5.55	

SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Tax Title Account (Note 1)
Eighteen Months Ended June 30, 1974

Balance, December 31, 1972		\$14,140,695
Additions:		
Transfers from:		
Tax Accounts (Schedule B-4)	\$10,509,324	
Building Razing Charges (Net of Abated Charges of \$15,753)	721,830	
Sidewalk Assessment	2,381	
		11,233,535
Reinstatements from Tax Possessions (Schedule B-7)		104,769
Costs and Interest Billed to Property Owners	\$1,051,780	
Less: Cancelled Costs and Interest	127,000	
		924,780
		<u>\$26,403,779</u>
Deductions:		
Collections (Net of Refunds of \$225,495) (Exhibit B-4)	\$4,126,615	
Less: Collections of Amounts Previously Abated	86,182	
		\$4,040,433
Abatements (Exhibit B-4)		1,574,937
Transfers to Tax Possessions (Schedule B-7)		3,487,983
Reinstatements to Tax Accounts (Schedule B-5)		76,109
Reinstated to Sidewalk Assessments		245
Transfer to Sinking Funds		1,526
		<u>\$9,181,233</u>
Balance, June 30, 1974 (Schedule B-3)		<u><u>\$17,222,546</u></u>

NOTE 1. The Tax Title Account reflects taxes and other charges receivable from properties for which the city has taken title in accordance with section 53 of Chapter 60 of the General Laws.

SCHEDULE B-7
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Tax Possessions Account (Note 1)
Eighteen Months Ended June 30, 1974

Balance, December 31, 1972	\$5,200,346
Additions:	
Transfers from:	
Tax Title, General Revenue (Schedule B-6)	\$3,487,983
Tax Title, Street and Sewer Assessments	10,740
Tax Title, Water	196,850
Tax Title, Sewer Use	86,998
	3,782,571
Land Court Fees and Other Costs	\$59,915
Less: Cancellations	1,590
	58,325
	<u>\$9,041,242</u>
Deductions:	
Receipts (Exhibit B-4)	\$428,577
Loss on Sales of Foreclosed Property	\$639,059
Less: Profit on Sales of Foreclosed Property	103,228
	535,831
Reinstatements:	
Tax Title, General Revenue (Schedule B-6)	\$104,769
Tax Title, Water	7,173
Tax Title, Sewer	2,426
	114,368
	<u>\$1,078,776</u>
Balance, June 30, 1974	\$7,962,466

NOTE 1. The Tax Possessions Account reflects taxes and other charges receivable from properties which have been foreclosed in accordance with section 65 of Chapter 60 of the General Laws.

SCHEDULE B-8

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Statements of Free Cash and Accumulated Operating Deficit

June 30, 1974

Surplus, June 30, 1974 (Exhibit B-1)	\$71,391,347	\$30,484,478
Property Taxes Receivable		
Sinking Fund Cash Due from Treasurer	531,605	
										(71,922,952)	
Free Cash (Deficit) June 30, 1974		(\$41,438,474)
Surplus, June 30, 1974 (Exhibit B-1)	\$30,484,478
Add:											
Overlay Reserve for Abatements	\$8,957,811	
Taxes to be Refunded	4,307,629	
										13,265,440	
											\$43,749,918
Less:											
Property Taxes Receivable	\$71,391,347	
Abatements in Excess of Overlay	10,208,128	
										81,599,475	
Accumulated Operating Surplus (Deficit) June 30, 1974		(\$37,849,557)

SCHEDULE B-9
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Departmental Revenue
Eighteen Months Ended June 30, 1974

City:

Administrative Services Department:

Printing Section	\$86,554
Purchasing	18,109

\$104,663

Assessing Department	116,459
Auditorium Commission	734,181
Board of Examiners	42,445
Building Department	1,336,531
City Clerk Department	51,186
City Record	12,834
Civil Defense	37,741
Data Processing Unit	6,451
Demolition of Abandoned Structures	23,386
Election Department	3,392
Fire Department	323,475

Health and Hospitals:

Boston City Hospital	\$55,623,034
Health Division	54,476
Hospitalization, Dividends and Refunds	260,448
Long Island Chronic Disease Hospital	7,979,812
Mattapan Chronic Disease Hospital	5,492,202

69,409,972

Interest and Penalties on Delinquent Taxes:

Miscellaneous	\$1,967
Motor Vehicle Excise Tax	87,959
Real and Personal Property Taxes	2,041,961
Sewer Use Charges	7,945
Sidewalk Assessments	139
Street and Sewer Assessments	1,255

2,141,226

Law Department	161,528
Library Department	170,732
Licensing Board	194,313
Liquor Licenses	1,577,500
Mayor's Office — Licensing Division	139,843
Miscellaneous	4,136
Office Supplies Account	32,719
Parks and Recreation Department	97,961
Peddlers' Licenses	4,225
Pensions and Annuities, Reimbursed by Towns	164,946
Police Department	722,181
Public Facilities Department	13,320
Public Works and Sidewalks	997,049

Real Property Department:

Building Division	\$1,071,703
Market Division	103,488
Real Property Division	3,176,970

4,352,161

Registry Division	233,689
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Special Revenue Funds:

Cadet Nursing Program	\$2,777
Demolition of Structures	466,701
Park Department — Fishing Derby	20
Veterans' Training	2,849
Welfare — Work Experience and Medical Assistance	41

472,388

Street Opening Account	1,018,065
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SCHEDULE B-9
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Departmental Revenue
Eighteen Months Ended June 30, 1974

Taxes:

Boston Housing Authority in Lieu of Taxes	\$840,477
Commonwealth of Massachusetts	44,118
Foreclosed Property	46,063
Old City Hall in Lieu of Taxes	150,269
Redevelopment Authority in Lieu of Taxes	33,461
Town of Brookline	5,035

\$1,119,423

Tax Titles, Costs and Interest	380,629
Telephone Commissions	14,242
Traffic and Parking Department	211,043

Treasury Department:

Collecting Division	\$166,209
Discount on U. S. Treasury Bills	703,844
Premium on Temporary Loans	1,929
Treasury Division	172

872,154

Urban Redevelopment	2,308,698
Veterans' Services	127,632
Weights and Measures	50,987
Welfare Refund Account	1,674
Workmen's Compensation	3,584
Zoning Board	2,000

\$89,792,674
(24,785)

Refunds	
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Total Departmental Revenue — City (Exhibit B-2)

\$89,767,979

County:**Central Courts:**

Boston Housing Court	\$22,104
Boston Juvenile Court	300
Land Court	92,239
Municipal Court, Civil Session	195,730
Municipal Criminal Court	5,769,884
Superior Court, Civil Session	89,377
Superior Criminal Court	289,709
Supreme Judicial Court	7,175

\$6,466,518

Courthouse Custodian	1,615
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District Courts:

Municipal Court, Chelsea District	\$90,970
Municipal Court, East Boston District	218,171
Municipal Court, Brighton District	306,509
Municipal Court, Charlestown District	94,604
Municipal Court, Dorchester District	246,709
Municipal Court, Roxbury District	1,371,767
Municipal Court, South Boston District	132,496
Municipal Court, West Roxbury District	147,605

2,608,831

SCHEDULE B-9
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Departmental Revenue
Eighteen Months Ended June 30, 1974

House of Correction:

Regular	\$625	
Work Release Program	16,233	
		<u>\$16,858</u>
Jail		139,486
Reimbursement of Stenographic Services		6,404
Reimbursement of Judges, Chapters 738 and 744, Acts of 1956		914
Registry of Deeds		535,685
Telephone Commissions — County of Suffolk		738
		<u>\$9,777,049</u>
Refunds		(8,251)
Total Departmental Revenue — County (Exhibit B-2)		<u><u>\$9,768,798</u></u>

School:

Dog Licenses	\$56,410
Donations	1,157
Supplies and Incidentals	104,503
Tuition, etc.	1,896,334
Total Departmental Revenue School Committee (Exhibit B-2)	<u><u>\$2,058,404</u></u>

[illegible]

SECTION C

SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
June 30, 1974

ASSETS

Cash in Bank and on Hand (Exhibit C-3)		\$11,489,616
Accounts Receivable: Liquor License Redemptions	\$1,860	
Less: Amount not Available until Collected	1,860	—0—
Total Assets		<u>\$11,489,616</u>

LIABILITIES AND FUND BALANCE

Liabilities

Deposit and Suspense Accounts	\$4,895,387	
Overpayments of Taxes, Licenses, etc.	1,710,303	
Miscellaneous Other Liabilities	613,471	
Total Liabilities		7,219,161

Fund Balance

Highway Programs	\$374,603	
Federal Grants	3,016,582	
Unallocated Revenue and Miscellaneous Funds	879,270	
Total Fund Balance		4,270,455
Total Liabilities and Fund Balance		<u>\$11,489,616</u>

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Receipts, Expenditures and Balances
Eighteen Months Ended June 30, 1974

FUND OR GRANT	Balance December 31, 1972
<i>Highway Programs</i>	
Chapter 782, Acts of 1962	\$33,658
Chapter 822, Acts of 1963	65,732
Chapter 679, Acts of 1965	107,339
Chapter 616, Acts of 1967	46,725
Chapter 768, Acts of 1969	127,450
Total Highway Programs	<u>\$380,904</u>
<i>Federal Grants</i>	
Health and Hospitals Department:	
Tuberculosis Control Project	(\$55,117)
Veterans Training	2,849
Cadet Nursing Program	2,777
Trustees of Health and Hospitals, Inc.	845,336
Beautification and Improvement of Public Urban Land	(170,849)
Model Cities Administration:	
Child Welfare	32,440
Interim Assistance Program	138,271
Mothers Tutoring Mothers	34,379
Tutorial Program	25,750
Model Cities Neighborhood Facilities (HUD)	
Model Cities Program (HUD)	(292,223)
Model Cities Program (CRP)	96,161
Interim Assistance Program	12,018
National Highway Safety Act of 1966	
National Crime Information Center Project	1,460
Demolition of Buildings	466,701
Summer Youth Program	(9,166)
Summer Youth Program (A.B.C.D.)	2,647
Transportation of Youth	8,384
Youth Advocacy Program	
Summer Youth Program, Recreation Support Program (Department of Labor)	28,236
Family Counseling Program	
Summer Youth Program, Recreation Support Program (O.E.O.)	
Boston Council for Aging, Senior Aides Project	(529)
Code Enforcement Program	238,980
Development and Industrial Commission	(11,822)
Omnibus Crime Control and Safe Streets Act	580,949
Housing Inspection, State Sanitary Code	910
System Development for City Schools	36,000
Coordinating Council on Drug Abuse	3,597
Manpower Development Act of 1962, as amended	44,013
Emergency Employment Act of 1971 — Section 5	10,317
Emergency Employment Act of 1971 — Section 6	18,594
Intergovernmental Personnel Act of 1971	681
Fields Corner Neighborhood House (Public Facilities)	138,653
School Department, Food Services (Public Facilities)	478,899
Disaster Relief Act of 1972 (Public Facilities)	152,812
Retired Senior Volunteers (HEW)	8,318
North End Federal Grant (Public Facilities)	
Volunteers Coordinating Program	
Economic Development and Industrial Commission (NERCOM)	89,053
Boston Manpower Training Staff	

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Receipts, Expenditures and Balances
Eighteen Months Ended June 30, 1974

Revenues Received	Transfers (Schedule C-1)		Total Amount Available	Expenditures (Schedule C-2)	Balance June 30, 1974 (Exhibit C-1)
	To	From			
			\$33,658		\$33,658
			65,732		65,732
			107,339	\$6,301	101,038
			46,725		46,725
			127,450		127,450
			\$380,904	\$6,301	\$374,603
\$222,636			\$167,519	\$223,410	(\$55,891)
		\$2,849			
		2,777			
416,068			1,261,404		1,261,404
	\$182,177		11,328	11,328	
486,262			518,702	493,864	24,838
			138,271	167,927	(29,656)
			34,379	32,974	1,405
12,000			37,750		37,750
207,336			207,336	192,424	14,912
11,744,664			11,452,441	12,025,830	(573,389)
69,760			165,921	114,846	51,075
			12,018	2,500	9,518
202,701			202,701	203,154	(453)
			1,460	1,460	
		466,701			
			(9,166)	4,000	(13,166)
			2,647	1,531	1,116
10,696			19,080	16,951	2,129
224,337			224,337	139,617	84,720
			28,236	28,120	116
30,723			30,723	23,669	7,054
130,006			130,006	126,730	3,276
215,364			214,835	216,195	(1,660)
800,449			1,039,429	1,056,667	(17,238)
			(11,822)	45	(11,867)
6,226,398			6,807,347	5,578,207	1,229,140
			910	433	477
			36,000		36,000
275			3,872	331	3,541
196,695			240,708	250,302	(9,594)
2,617,276			2,627,593	2,527,389	100,204
2,162,812			2,181,406	2,120,647	60,759
19,000			19,681	18,515	1,166
523,588			662,241	792,673	(130,432)
124,219			603,118	489,947	113,171
106,000		106,000	152,812	152,812	
96,322			104,640	96,147	8,493
546,983			546,983	448,675	98,308
32,500			32,500	36,055	(3,555)
50,000			139,053	139,018	35
5,058			5,058	1,899	3,159

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Receipts, Expenditures and Balances
Eighteen Months Ended June 30, 1974

FUND OR GRANT	Balance December 31, 1972
Occupational and Educational MDTA	
Development Industrial Commission, Naval Base Conversion	
Office of Economic Opportunity, O.P.S.	
Water, Federal Grant	\$247,500
Welfare Department	176,362
Student Prosecutor	
Summer Feeding Program	
Development and Industrial Commission, Title III, Public Works Department, Acts of 1965	
Treatment Alternative to Street Crime	
Youth Activities T.A.S.C.	
Work Incentive Program	
 Total Federal Grants	 <u>\$3,383,341</u>
<i>Unallocated Revenue and Miscellaneous Funds</i>	
Remodeling of Jury Pool and Appeals Court, Public Facilities, State Reimbursement	(\$14,479)
Parking Meter Fees	20
Park Department Fishing Derby	1,430
Sewer and Water, Silvia Court	1,065
Department Heads Contribution to the City of Boston	(131)
Parking Facilities Fund	3,420
Parking Facilities, Local Communities	425,028
Maintenance and Improvement of Historical Sites	32
National League of Cities, U. S. Conference of Mayors (E.E.A.)	3,006
Conservation Commission, Ford Foundation Grant	
Officer Friendly Program — Sears Roebuck	
Educational Facilities Laboratories Inc., Public Facilities	
Executive Office Affairs of the Elderly	
 Total Unallocated Revenue and Miscellaneous Funds	 <u>\$419,391</u>
 Total Receipts, Expenditures and Balances (Exhibit C-3)	 <u><u>\$4,183,636</u></u>

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Receipts, Expenditures and Balances
Eighteen Months Ended June 30, 1974

Revenues Received	Transfers (Schedule C-1)		Total Amount Available	Expenditures (Schedule C-2)	Balance June 30, 1974 (Exhibit C-1)
	To	From			
\$58,000			\$58,000		\$58,000
55,000			55,000	\$32,190	22,810
25,000			25,000	6,402	18,598
			247,500		247,500
		\$41	176,321	176,321	
15,000			15,000	15,000	
86,474			86,474	79,259	7,215
62,068			62,068	36,542	25,526
301,000			301,000	123,749	177,251
204,692			204,692	62,364	142,328
77,010			77,010	66,521	10,489
\$28,364,372	\$182,177	\$578,368	\$31,351,522	\$28,334,940	\$3,016,582
\$175,012			\$175,012	\$175,012	
1,510,343		\$1,200,000	295,864		\$295,864
		20			
		1,065	1,430	1,430	
			(131)	1,141	(1,272)
			3,420		3,420
378,000			803,028	244,377	558,651
			32	32	
			3,006	3,000	6
5,990			5,990	4,389	1,601
17,500			17,500		17,500
3,500			3,500		3,500
\$2,090,345		\$1,201,085	\$1,308,651	\$429,381	\$879,270
\$30,454,717	\$182,177	\$1,779,453	\$3,304,077	\$28,770,622	\$4,270,455

EXHIBIT C-3
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS (Note 1)
Analysis of Changes in Cash Position
Eighteen Months Ended June 30, 1974

Sources of Cash:

Federal Grants		\$28,364,372
Parking Meter Fees		1,510,343
Miscellaneous Revenues		580,002
Maturities of Treasury Bills		9,682,118
1972 Deficits Raised in Tax Levy, Transferred from General Revenue Fund:		
Sewer Use Deficit	\$4,028,744	
Water Service Deficit	1,196,001	
		<hr/> 5,224,745
Transfers from Other Funds (Schedule C-1)		182,177
Increase in Liabilities	\$5,300,527	
Less: Payroll Taxes and Amounts Withheld, Transferred to General Revenue Fund (Note 2)	3,440,580	
		<hr/> 1,859,947
		<hr/> \$47,403,704

Uses of Cash:

Expenditures (Exhibit C-2)	\$28,770,622
Transfers to Other Funds	1,779,453
Transfer of Cash to General Revenue Fund to Provide for Reserve for Encumbrances (Note 2)	5,844,564
	<hr/> \$36,394,639

Increase in Cash	\$11,009,065
Cash Balance, December 31, 1972 (Note 3)	480,551
	<hr/>
Cash Balance, June 30, 1974	<u><u>\$11,489,616</u></u>

NOTE 1. Sewer, Water, and Cemetery operations have been set up as separate Enterprise Funds in Section G.

NOTE 2. Reserves for encumbrances and withholdings from employee salaries have been transferred to the General Revenue Fund.

NOTE 3. Net of \$915,567 applicable to Enterprise Funds (See Section G).

SCHEDULE C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Appropriation Transfers
Eighteen Months Ended June 30, 1974

Date of Council Order or Authorization	Authority	From the Appropriation for	Amount	To the Appropriation for	Amount
June 30, 1974	(Note 1)	Miscellaneous Contributions	\$1,065	General Revenue Fund (Exhibit B-4)	
June 30, 1974	(Note 1)	Parks and Recreation	\$20	General Revenue Fund (Schedule B-9)	
June 30, 1974	(Note 1)	Welfare Department	41	General Revenue Fund (Schedule B-9)	
June 30, 1974	(Note 1)	Demolition of Buildings	166,701	General Revenue Fund (Schedule B-9)	
June 30, 1974	(Note 1)	Cadet Nursing Program	2,777	General Revenue Fund (Schedule B-9)	
June 30, 1974	(Note 1)	Veterans' Training	2,849	General Revenue Fund (Schedule B-9)	
			<u>\$472,388</u>		
June 30, 1974	(Note 1)	Disaster Relief Act 1972	\$106,000	General Revenue Fund (Schedule B-1)	
June 30, 1974	(Note 1)	Parking Meter Fees	1,200,000	General Revenue Fund — Traffic and Parking Department (Exhibit B-2)	
June 30, 1974	(Note 1)	Capital Improvements Fund (Exhibit D-2)		Beautification and Improvements of Public Urban Lands	\$182,177
Total Transfers (Exhibit C-2)			<u>\$1,779,453</u>		<u>\$182,177</u>

NOTE 1. Acts of 1909, Chapter 486, Section 3B as amended by Chapter 24, Acts of 1951, which permits the City Auditor, with approval of the Mayor to make transfers to close the books.

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

HIGHWAY PROGRAMS	Total Expenditures
Chapter 679, Acts of 1965	\$6,301
Total Highway Programs	<u>\$6,301</u>
FEDERAL GRANTS	
Health and Hospitals Department:	
Tuberculosis Control Project	\$223,410
Beautification and Improvement of Public Urban Land	11,328
Model Cities Administration:	
Child Welfare	493,864
Interim Assistance Program	167,927
Mothers Tutoring Mothers	32,974
Model Cities Neighborhood Facilities (HUD)	192,424
Model Cities Program (HUD)	12,025,830
Model Cities Program (CRP)	114,846
Interim Assistance Program	2,500
National Highway Safety Act of 1966	203,154
National Crime Information Center Project	1,460
Summer Youth Program	4,000
Summer Youth Program (A.B.C.D.)	1,531
Transportation of Youth	16,951
Youth Advocacy Program	139,617
Summer Youth Program, Recreation Support Program (Department of Labor)	28,120
Family Counseling Program	23,669
Summer Youth Program, Recreation Support Program (O.E.O.)	126,730
Boston Council for Aging, Senior Aides Project	216,495
Code Enforcement Program	1,056,667
Development and Industrial Commission	45
Omnibus Crime Control and Safe Streets Act	5,578,207
Housing Inspection, State Sanitary Code	433
Coordinating Council on Drug Abuse	331
Manpower Development Act of 1962 as amended	250,302
Emergency Employment Act of 1971 — Section 5	2,527,389
Emergency Employment Act of 1971 — Section 6	2,120,647
Intergovernmental Personnel Act of 1971	18,515
Fields Corner Neighborhood House (Public Facilities)	792,673
School Department, Food Services (Public Facilities)	489,917

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

Personal Services	Contractual Services	Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges
	\$6,301				
	\$6,301				
\$221,206	\$2,194 11,328	\$10			
720	493,864 167,161 32,974 192,424	46			
4,088,117	7,937,713				
32,423	69,294				\$13,129
	2,500				
190,845	12,309				1,460
4,000					
	115 16,951	1,416			
60,278	79,339				
23,647	4,473				
23,669					
126,730					
211,316	637				4,542
611,943	365,959		\$78,765		
	45				
1,300,869	4,277,338				
	433				
	236	95			
219,444	30,858				
2,377,855	143,802	5,732			
2,077,160	43,487				
1,723	16,792				
112,503	680,170				
	489,947				

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

FUND OR GRANT	Total Expenditures
Disaster Relief Act of 1972 (Public Facilities)	\$152,812
Retired Senior Volunteers (HEW)	96,117
North End Federal Grant (Public Facilities)	148,675
Volunteers Coordinating Program	36,055
Economic Development and Industrial Commission (Nercom)	139,018
Boston Manpower Training Staff	1,899
Development and Industrial Commission, Naval Base Conversion	32,190
Office of Economic Opportunity, O.P.S.	6,102
Welfare Department	176,321
Student Prosecutor	15,000
Summer Feeding Program	79,259
Development and Industrial Commission, Title III, Public Works Department, Acts of 1965	36,542
Treatment Alternative to Street Crime	123,749
Youth Activities T.A.S.C.	62,361
Work Incentive Program	66,521
Total Federal Grants	<u>\$28,331,940</u>
UNALLOCATED REVENUE AND MISCELLANEOUS FUNDS	
Remodeling of Jury Pool and Appeals Court, Public Facilities, State Reimbursement	\$175,012
Sewer and Water, Silvia Court	1,430
Parking Facilities Fund	1,141
Maintenance and Improvement of Historical Sites	211,377
National League of Cities, U.S. Conference of Mayors (E.E.A.)	32
Conservation Commission, Ford Foundation Grant	3,000
Officer Friendly Program	1,339
Total Unallocated Revenue and Miscellaneous Funds	<u>429,381</u>
Total Expenditures (Exhibit C-2)	<u>\$28,770,622</u>

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

Personal Services	Contractual Services	Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges
	\$152,812				
\$46,829	49,318				
	448,675				
28,659	7,396				
8,199	130,399	\$420			
1,856	43				
6,690	25,500				
6,402					
					\$176,321
15,000					
		79,259			
22,311	14,231				
72,556	49,188	262	\$1,679		64
16,348	46,016				
66,521					
\$11,975,819	\$15,995,921	\$87,240	\$80,444		\$195,516
	\$175,012				
	1,141				\$1,430
	244,377				
	32				
	3,000				
	4,389				
	427,951				1,430
\$11,975,819	\$16,430,173	\$87,240	\$80,444		\$196,946

SECTION D

CAPITAL IMPROVEMENTS FUND

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENTS FUND
Balance Sheet
June 30, 1974

ASSETS

[illegible]

LIABILITIES AND FUND BALANCES

Liabilities

Warrants Payable	(\$4,717)
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Fund Balances

Appropriated	\$33,694,960
Unappropriated	245,612
Total Fund Balances	33,940,572
Total Liabilities and Fund Balances	\$33,935,855

EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENTS FUND
Summary of Revenues, Expenditures and Balances
Eighteen Months Ended June 30, 1974

DEPARTMENT AND IMPROVEMENT	Balance December 31, 1972	Other Revenue and Appropri- ations Received	Serial Bonds Issued
PARKS AND RECREATION DEPARTMENT			
Eradication of Dutch Elm Disease	\$700		
Acquiring Land for Parks and Playgrounds		\$250,000	
Departmental Equipment	133,676		\$300,000
	<u>\$134,376</u>	<u>\$250,000</u>	<u>\$300,000</u>
PUBLIC WORKS DEPARTMENT			
Bridges, Construction of	\$1,012,660		
Incinerator Building, Construction and Equipping	7,918		
Public Ways, Construction of	2,941,950	\$1,207,389	\$3,500,000
Sewerage Works	526,031		1,500,000
Sidewalks, Construction of	601,116		500,000
Purchase of Water Meters	1,747		
Laying and Relaying Water Mains	787,742		
Construction and Relaying Water Mains	205,422	305,570	
Street Lighting Improvements			
	<u>\$6,084,586</u>	<u>\$1,512,959</u>	<u>\$5,500,000</u>
SCHOOL DEPARTMENT			
Construction of School Buildings, Acquisition of Land and Original Equipment, Chapter 645, Acts of 1948			\$6,285,000
Construction of School Buildings, Acquisition of Land and Original Equipment, and Furnishings thereof	\$2,459,662		18,500,000
Remodeling, Reconstruction and Extraordinary Repairs to Buildings, Chapter 215, Acts of 1965	122,445		
Remodeling, Reconstruction and Extraordinary Repairs to City Hall Annex for School Committee and School Department	328,621		500,000
Departmental Equipment, School Department	206,222		700,000
	<u>\$3,116,950</u>		<u>\$25,985,000</u>
COUNTY BUILDINGS			
Acquisition of Land, Construction of Buildings and Original Equipment and Furnishings thereof, County Buildings	\$42,446		
Remodeling, Reconstruction and Extraordinary Repairs to Suffolk County Court House			\$50,000
	<u>\$42,446</u>		<u>\$50,000</u>
URBAN RENEWAL			
Charlestown	\$561,119		\$2,000,000
Government Center	770,375		
North Harvard Street, Brighton			500,000
School-Franklin and Boylston-Essex			890,000
South Cove	39,532		3,400,000
South End			250,000
South Station	49,720		
St. Botolph Street			
Sumner Street, East Boston			
Washington Park	327,564		2,425,000
Waterfront			4,585,000
West End	9,772		
BRA Relocation Payments	128,967		300,000
Park Plaza			
Brunswick, King, Open Space Program			275,000
	<u>\$1,887,049</u>		<u>\$14,625,000</u>

EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENTS FUND
Summary of Revenues, Expenditures and Balances
Eighteen Months Ended June 30, 1974

Total Amount Available	Expenditures	Balance June 30, 1974	Serial Bonds Authorized but Unissued	Encumbrances	Unencumbered Balance
\$700		\$700			\$700
250,000		250,000			250,000
433,676	\$150,036	283,640	\$1,000,000		1,283,640
\$684,376	\$150,036	\$534,340	\$1,000,000		\$1,534,340
\$1,012,660	\$191,565	\$821,095	\$500,000	\$808,765	\$512,330
7,918		7,918		7,918	
7,649,339	6,026,263	1,623,076	8,000,000	4,229,962	5,393,114
2,026,031	648,818	1,377,213	1,100,000	506,931	1,970,282
1,101,116	607,126	493,990	1,000,000	740,905	753,085
1,747		1,747			1,747
787,742	344,784	442,958	1,500,000	1,296,322	646,636
510,992	251,808	259,184	2,000,000	418,763	1,840,421
			2,000,000	1,056,491	943,509
\$13,097,545	\$8,070,364	\$5,027,181	\$16,100,000	\$9,066,057	\$12,061,124
\$6,285,000	\$4,452,291	\$1,832,709	\$193,715,000	\$73,564,954	\$121,982,755
20,959,662	13,751,011	7,208,651	8,500,000	9,111,876	6,596,775
122,445	106,210	16,235	1,500,000	109,857	1,406,378
828,621	856,007	(27,386)	1,800,000	1,352,481	420,133
906,222	538,838	367,384		330,835	36,549
\$29,101,950	\$19,704,357	\$9,397,593	\$205,515,000	\$84,470,003	\$130,442,590
\$42,446	\$941	\$41,505			\$41,505
50,000	41,200	8,800	\$775,000	\$520,026	263,774
\$92,446	\$42,141	\$50,305	\$775,000	\$520,026	\$305,279
\$2,561,119	\$1,708,306	\$852,813	\$6,200,000		\$7,052,813
770,375	540,543	229,832	2,400,000		2,629,832
			3,900		3,900
500,000	155,138	344,862	2,607,000		2,951,862
929,532	637,466	292,066	5,629,000		5,921,066
3,400,000	2,751,430	648,570	10,400,000		11,048,570
299,720	140,613	159,107	2,453,000		2,612,107
	82,852	(82,852)	390,000		307,148
			100,000		100,000
2,752,564	1,844,511	908,053	2,500,000		3,408,053
4,585,000	3,847,972	737,028	8,915,000		9,652,028
9,772		9,772	500,000		509,772
428,967	20,283	408,684			408,684
			6,800,000		6,800,000
275,000	278,500	(3,500)	3,500		
\$16,512,049	\$12,007,614	\$4,504,435	\$48,901,400		\$53,405,835

EXHIBIT D-2

City of Boston and County of Suffolk

CAPITAL IMPROVEMENTS FUND

Summary of Revenues, Expenditures and Balances

Eighteen Months Ended June 30, 1974

DEPARTMENT AND IMPROVEMENT	Balance December 31, 1972	Other Revenue and Appropri- ations Received	Serial Bonds Issued
PLANNING, DESIGNING, AND ACQUIRING LAND FOR CONSTRUCTION AND ORIGINAL EQUIPPING OF STRUCTURES AND FACILITIES			
Fire Department	\$532,589	\$950,000	\$1,250,000
Health and Hospitals Department	5,007,944		14,000,000
Library Department	1,030,049		
Parks and Recreation Department	1,618,307		3,400,000
School Department	5,681,813	635,000	1,000,000
Police Department	221,904		
Public Facilities Department	1,731		
Roxbury Civic Center	9,840	108,127	
Penal Institutions Department	48,403		
City Garage	766,731		2,700,000
Fire-Police Wharf	333,790		
Public Works Department			300,000
Off-Street Parking			
	\$15,253,101	\$1,693,127	\$22,650,000
CONSTRUCTION AND RECONSTRUCTION OF BUILDINGS AND ORIGINAL EQUIPMENT AND FURNISHINGS THEREOF			
Fire Department			\$1,000,000
Health and Hospitals Department	\$245,345		
Library Department	227,346		
Police Department	54,046		
Public Works Department	138,523		
Real Property Department, Buildings Division	108,127	(\$108,127)	
Roxbury Civic Center			
Traffic and Parking Department	9,063		
	\$782,450	(\$108,127)	\$1,000,000
REMODELING, RECONSTRUCTION AND EXTRAORDINARY REPAIRS TO BUILDINGS			
Hospital, Chapter 668, Acts of 1958	\$1,167		
Hospital, Chapter 752, Acts of 1963	21,714	\$450,000	
Chapter 364, Acts of 1955	2,148		
Chapter 514, Acts of 1961	111,184		
Repairs to Public Buildings	6,808		
Repairs to Public Buildings Owned by the City	1,110,546		
Dorchester Central Kitchen	35,210		
	\$1,288,777	\$450,000	
MISCELLANEOUS			
Automatic Traffic Controls in Various Sections of the City	\$52,458		
Acquisition of Land, Construction of Buildings and Original Equipment and Furnishings Thereof (Fire Department)	14,111		
Civilian Defense	406		
City of Boston, Parking Facilities	631,637		
Departmental Equipment—1967			
Departmental Equipment—1970	196,276		
New City Hall, Construction of	60,023		
Voting Machines	1,037		
Urban Beautification Reimbursement (Note 2)		\$513,733	
Acquiring Fire or Police Boats	231,500		
Economic Development and Industrial Corporation			
	\$1,187,448	\$513,733	
Total Revenues, Expenditures and Balances (Note 1)	\$29,777,183	\$4,311,692	\$70,110,000

NOTE 1. Revenue received includes appropriation of \$1,835,000 Unappropriated Revenue

NOTE 2. Expenditure amount includes \$182,177 transferred to Special Revenue Funds

EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENTS FUND
Summary of Revenue, Expenditures and Balances
Eighteen Months Ended June 30, 1974

Total Amount Available	Expenditures	Balance June 30, 1974	Serial Bonds Authorized but Unissued	Encumbrances	Unencumbered Balance
\$2,732,589	\$1,428,297	\$1,304,292	\$750,000	\$779,220	\$1,275,072
19,007,944	15,469,337	3,538,607	6,000,000	9,538,607	
1,030,049	424,086	605,963	2,000,000	3,858	2,602,105
5,018,307	3,999,428	1,018,879	9,365,000	3,073,818	7,310,061
7,316,813	3,822,516	3,494,297		3,494,297	
221,904	12,810	209,094	1,260,000	15,718	1,453,376
1,731		1,731			1,731
117,967	11,757	106,210		15,415	90,795
48,403	24,923	23,480	450,000	103,387	370,093
3,466,731	1,825,167	1,641,564	4,300,000	5,675,967	265,597
333,790	43,430	290,360	500,000	145,225	645,135
300,000		300,000		300,000	
			1,500,000	44,580	1,455,420
\$39,596,228	\$27,061,751	\$12,534,477	\$26,125,000	\$23,190,092	\$15,469,385
\$1,245,345	\$1,424,346	(\$179,001)	\$1,560,000		\$1,560,000
227,346	58,646	168,700	9,000,000	\$8,820,999	
54,046	8,144	45,902		99,628	69,072
138,523	21,500	117,023	2,000,000	16,368	29,534
				2,117,023	
			1,000,000		1,000,000
9,063	8,732	331		331	
\$1,674,323	\$1,521,368	\$152,955	\$13,560,000	\$11,054,349	\$2,658,606
\$1,167		\$1,167			\$1,167
471,714	\$12,721	458,993		\$203,431	255,562
2,148		2,148		2,148	
111,184	91,809	19,375		6,105	13,270
6,808	23,504	(16,696)		(16,696)	
1,110,546	461,986	648,560	\$6,360,000	1,258,855	5,749,705
35,210	23,626	11,584		11,584	
\$1,738,777	\$613,646	\$1,125,131	\$6,360,000	\$1,465,427	\$6,019,704
\$52,458	\$21,623	\$30,835		\$29,057	\$1,778
14,111	7,292	6,819		2,505	4,314
406		406	\$40,000	40,406	
631,637	389,557	242,080	1,225,000	919,238	547,842
	2,059	(2,059)		(2,059)	
196,276	345,825	(149,549)	1,500,000		1,350,451
60,023		60,023			60,023
1,037		1,037			1,037
513,733	507,389	6,344		6,344	
231,500	58,894	172,606		172,605	1
			7,000,000		7,000,000
\$1,701,181	\$1,332,639	\$368,542	\$9,765,000	\$1,168,096	\$8,965,446
\$104,198,875	\$70,503,916	\$33,694,959	\$328,101,400	\$130,934,050	\$230,862,309

EXHIBIT D-3
City of Boston and County of Suffolk
CAPITAL IMPROVEMENTS FUND
Analysis of Change in Fund Balance
Eighteen Months Ended June 30, 1974

Fund Balance, December 31, 1972:

Appropriated	\$29,777,184	
Unappropriated	1,933,855	
	<hr/>	\$31,711,039

Additions:

Serial Bonds Issued (Exhibit D-2)		70,110,000
Other Revenue and Appropriations (Exhibit D-2)		4,311,692
Sale of Property:		
City	\$139,200	
Park	28,157	
School	3,080	
	<hr/>	170,437
		<hr/>
		\$106,303,168

Deductions:

Expenditures (Exhibit D-2)		70,503,916
Transfer to General Revenue Funds		23,680
Appropriation of Unappropriated Revenue		1,835,000
		<hr/>

Fund Balance, June 30, 1974:

Appropriated	\$33,694,960	
Unappropriated	245,612	
	<hr/>	<u>\$33,940,572</u>

Statement of Bond Authorizations and Encumbrances

Fund Balance, June 30, 1974	\$33,940,572
Serial Bonds Authorized but Unissued (Exhibit E-5)	328,101,400
	<hr/>
Encumbrances (Exhibit D-2)	\$362,041,972
	130,934,051
	<hr/>
Unencumbered Balance	<u>\$231,107,921</u>

EXHIBIT D-4
City of Boston and County of Suffolk
CAPITAL IMPROVEMENTS FUND
Analysis of Changes in Cash Position
Eighteen Months Ended June 30, 1974

Sources of Cash:

Serial Bond Issued (Exhibit D-2)	\$70,110,000
Other Revenues (Net of \$1,835,000 Appropriated Revenue)	2,476,692
Unappropriated Revenues, Sale of City Property	170,437
Maturities of Treasury Bills	159,696,528
Increase in Warrants Payable	382,340
	<hr/>
	\$232,835,997
	<hr/>

Uses of Cash:

Expenditures (Exhibit D-2)	\$70,503,916
Purchases of Treasury Bills	154,818,056
Transfer to General Fund (Schedule B-1)	23,680
	<hr/>
	\$225,345,652
	<hr/>

Increase in Cash	\$7,490,345
Cash Balance, December 31, 1972	26,445,510
	<hr/>
Cash Balance, June 30, 1974 (Exhibit D-1)	<u>\$33,935,855</u>



SECTION E
DEBT AND SINKING FUNDS

EXHIBIT E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Combined Balance Sheet
June 30, 1974

	Total (Memorandum only)	Sinking Fund	General Obligation Bonds
ASSETS			
Cash on Hand and in Bank	\$1,538,067	\$1,006,462	\$531,605
Investments at Book Value	15,888,839	15,888,839	
Amounts to be Provided for Debt Retirement	364,945,395		364,945,395
Total Assets	<u>\$382,372,301</u>	<u>\$16,895,301</u>	<u>\$365,477,000</u>
LIABILITIES AND FUND BALANCES			
General Obligation and Sinking Fund Bonds (Exhibit E-5)	\$382,337,500	\$16,860,500	\$365,477,000
Fund Balance	34,801	34,801	
Total Liabilities and Fund Balances	<u>\$382,372,301</u>	<u>\$16,895,301</u>	<u>\$365,477,000</u>

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Analysis of Changes in Sinking Funds
Eighteen Months Ended June 30, 1974

Balance December 31, 1972:

Cash	\$274,184	
Investments	19,765,839	
	<hr/>	\$20,040,023

Additions:

Betterments, Assessments, etc.	\$277,705	
Interest on Investments	127,478	
	<hr/>	405,183

Deductions:

Redemption of Rapid Transit Debt	\$2,907,000	
Interest on Rapid Transit Debt	111,300	
	<hr/>	3,018,300

Balance June 30, 1974 (Note 1):

Cash	\$1,538,067	
Investments	15,888,839	
	<hr/>	\$17,426,906

NOTE 1:

Available for Reduction of Sinking Fund Debt	\$16,860,500
Available for Reduction of General Debt	531,605
Available for Interest on Sinking Fund Debt	34,801
	<hr/>
	<u>\$17,426,906</u>

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Incurring Power Within Debt Limit (Note 1)
Eighteen Months Ended June 30, 1974

Total debt incurring power within the debt limit (5 percent of \$2,100,000,000 — Equalized Valuation under section 10C of Chapter 58 of the General Laws)		\$105,000,000
Less Debt Incurring Power Used:		
Debt Outstanding December 31, 1972	\$73,391,000	
Loans Authorized but not Issued as of December 31, 1972	8,825,000	
	<u>82,216,000</u>	
Debt Incurring Power Available January 1, 1973		\$22,784,000
Add:		
Sinking Fund Surplus Available for Debt Retirement	\$253,900	
Debt to Be Redeemed During Period	11,399,000	
	<u>11,652,900</u>	
Available Debt Incurring Power Within Debt Limit		<u>\$34,436,900</u>
Actual Debt Incurred Within Debt Limit		<u>\$34,020,000</u>

NOTE 1. Sections 7, 7A, 8 and 10 of Chapter 44 of the General Laws provide that debt for certain specified purposes cannot exceed the debt limit as calculated herein. Debt for certain other purposes can be incurred outside of this limit.

EXHIBIT E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Debt
Eighteen Months Ended June 30, 1974

	General Obligation	Rapid Transit	Gross Debt	MONEY AVAILABLE FOR REDUCTION OF DEBT		Net Debt
				Special Assessment	Sinking Funds	
Balance December 31, 1972	\$325,836,000	\$19,767,500	\$345,603,500	\$253,900	\$19,767,500	\$325,582,100
Issued	70,110,000		70,110,000			70,110,000
Assessments for Betterments				277,705		(277,705)
Redeemed	30,469,000	2,907,000	33,376,000		2,907,000	30,469,000
Balance June 30, 1974	\$365,477,000	\$16,860,500	\$382,337,500	\$531,605	\$16,860,500	\$364,945,395
Net Change	\$39,641,000	(\$2,907,000)	\$36,734,000	\$277,705	(\$2,907,000)	\$39,363,295

Loans in Anticipation of Revenue

	Authorized	Issued	Redeemed	Balance June 30, 1974
Authorized by City Council	\$260,000,000	\$240,000,000	\$240,000,000	
Refunded Under G. L., Chapter 44, Section 17	60,000,000	60,000,000	60,000,000	
Totals	\$320,000,000	\$300,000,000	\$300,000,000	

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Summary of the Status of Active Bond Issues
June 30, 1974

	Loans Authorized	Loans Issued	Years of Maturity
General Purposes:			
Auditorium	\$5,540,000	\$5,540,000	1965-1994
Acquisition of Land, Parks and Playgrounds	490,000	490,000	1971-1991
Automatic Traffic Control Signals	250,000	250,000	1970-1980
Departmental Equipment	10,100,000	7,600,000	1969-1979
Economic Development and Industrial Corporation, Acts of 1971	7,000,000		
Funding Loan, Acts of 1957	45,000,000	45,000,000	1958-1978
New City Hall	24,490,000	24,490,000	1964-1998
Parking Facilities	18,200,000	16,975,000	1957-1991
Remodeling and Extraordinary Repairs	33,955,000	28,820,000	1964-1984
Urban Redevelopment and Relocation	116,076,400	67,175,000	1959-1991
Schoolhouses and Sites:			
Capital Improvements, Acts of 1966	24,000,000	24,000,000	1968-1994
Construction of Buildings, Acquisition of Land	20,000,000	20,000,000	1955-1987
School Project Loan, Acts of 1948	300,000,000	97,785,000	1966-1994
Public Buildings, Exclusive of Schools:			
Capital Improvements, Acts of 1966	90,950,000	74,485,000	1968-1994
Capital Improvements, Acts of 1973	14,000,000		
Construction of Buildings, Acquisition of Land	35,735,000	21,175,000	1954-1991
Hospital Improvements, Acts of 1970	15,000,000	15,000,000	1973-1992
Public Works:			
Bridges	9,540,000	9,040,000	1954-1992
Public Ways	42,130,000	34,130,000	1964-1984
Sewers	19,850,000	18,750,000	1944-1973
Sidewalks	4,880,000	3,880,000	1969-1979
Street Lighting	2,000,000		
Water Mains and Meters	8,750,000	5,250,000	1967-1992
Total Serial Debt (Note 1)	\$847,936,400	\$519,835,000	
 Rapid Transit Debt			
Sinking Funds Available for Reduction of Debt	\$19,767,500	\$19,767,500	1928-1995

NOTE 1. Authorized by Unissued:

Inside Debt Limit	\$34,795,000
Outside Debt Limit	293,306,400
Total	\$328,101,400

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Summary of the Status of Active Bond Issues
June 30, 1974

Outstanding Dec. 31, 1972	Issued 1/1/73-6/30/74	Matured 1/1/73-6/30/74	Outstanding June 30, 1974	Maximum Annual Payment	Date of Last Issue
\$4,065,000		\$340,000	\$3,725,000	\$185,000	Nov. 1, 1965
450,000		25,000	425,000	25,000	Dec. 1, 1971
195,000		25,000	170,000	25,000	Dec. 1, 1970
4,240,000	\$1,000,000	1,320,000	3,920,000	1,320,000	June 1, 1974
13,000,000		3,350,000	9,650,000	2,250,000	Oct. 1, 1958
19,180,000		1,040,000	18,140,000	840,000	Dec. 1, 1968
10,300,000		895,000	9,405,000	845,000	Dec. 1, 1971
17,260,000	1,550,000	2,745,000	16,065,000	2,655,000	June 1, 1974
42,910,000	14,625,000	2,500,000	55,035,000	3,065,000	June 1, 1974
21,545,000	1,000,000	1,425,000	21,120,000	1,050,000	June 1, 1974
8,435,000		1,150,000	7,285,000	990,000	Aug. 1, 1967
69,580,000	24,785,000	4,400,000	89,965,000	4,890,000	June 1, 1974
49,905,000	21,650,000	2,675,000	68,880,000	3,640,000	June 1, 1974
11,900,000		1,180,000	10,720,000	985,000	Dec. 1, 1972
15,000,000		1,500,000	13,500,000	750,000	June 1, 1972
4,190,000		545,000	3,645,000	350,000	Dec. 1, 1972
18,780,000	3,500,000	3,465,000	18,815,000	3,160,000	June 1, 1974
7,981,000	1,500,000	874,000	8,607,000	769,000	June 1, 1974
2,450,000	500,000	670,000	2,280,000	740,000	June 1, 1974
4,470,000		345,000	4,125,000	345,000	Dec. 1, 1972
\$325,836,000	\$79,110,000	\$30,469,000	\$365,477,000	\$28,879,000	
\$19,767,500		\$2,907,000	\$16,860,500		June 1, 1949
19,767,500		2,907,000	16,860,500		

EXHIBIT E-6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Bond Redemptions and Interest Payable by Fiscal Years
as of June 30, 1974

	SERIAL BONDS					RAPID TRANSIT BONDS		
	Payable from Tax Levies City	Revenues Water	Total	Interest	Total Debt and Interest	Payable from Sinking Funds Debt	Interest	Debt and Interest
1975	\$28,534,000	\$345,000	\$28,879,000	\$19,324,637	\$48,203,637	\$627,000	\$523,234	\$1,150,234
1976	27,718,000	340,000	28,058,000	17,859,930	45,917,930	2,285,000	492,441	2,777,441
1977	26,795,000	340,000	27,135,000	16,432,746	43,567,746	2,615,000	387,004	3,002,004
1978	24,965,000	300,000	25,265,000	15,064,763	40,329,763	560,000	300,916	860,916
1979	22,355,000	265,000	22,620,000	13,774,046	36,394,046	70,000	287,529	357,529
1980	20,370,000	265,000	20,635,000	12,580,614	33,215,614		286,041	286,041
1981	19,675,000	265,000	19,940,000	11,460,736	31,400,736	290,000	284,335	574,335
1982	18,650,000	265,000	18,915,000	10,391,716	29,306,716	115,000	275,548	390,548
1983	17,455,000	260,000	17,715,000	9,372,774	27,087,774	565,000	264,079	829,079
1984	16,890,000	255,000	17,145,000	8,409,401	25,554,401	925,000	244,804	1,169,804
1985	16,195,000	235,000	16,430,000	7,470,310	23,900,310	140,000	233,304	373,304
1986	16,050,000	190,000	16,240,000	6,563,244	22,803,244	1,040,000	225,881	1,265,881
1987	15,875,000	190,000	16,065,000	5,663,670	21,728,670	20,000	206,791	226,791
1988	15,505,000	135,000	15,640,000	4,777,008	20,417,008	115,000	204,997	319,997
1989	15,035,000	115,000	15,150,000	3,911,075	19,061,075		203,479	203,479
1990	14,595,000	115,000	14,710,000	3,065,671	17,775,671		203,479	203,479
1991	14,235,000	115,000	14,350,000	2,242,330	16,592,330	83,500	202,539	286,039
1992	12,335,000	65,000	12,400,000	1,491,080	13,891,080	1,860,000	201,375	2,061,375
1993	7,085,000	65,000	7,150,000	892,567	8,042,567	1,280,000	158,325	1,438,325
1994	5,360,000		5,360,000	540,313	5,900,313	4,250,000	99,512	4,349,512
1995	1,590,000		1,590,000	274,990	1,864,990		450	450
1996	1,150,000		1,150,000	200,859	1,350,859	20,000	225	20,225
1997	1,015,000		1,015,000	142,958	1,157,958			
1998	885,000		885,000	90,512	975,512			
1999	560,000		560,000	48,305	608,305			
2000	475,000		475,000	15,429	490,429			
Totals	\$361,352,000	\$4,125,000	\$365,477,000	\$172,061,684	\$537,538,684	\$16,860,500	\$5,286,288	\$22,146,788

SECTION F
TRUST FUNDS

EXHIBIT F-1
City of Boston and County of Suffolk
TRUST FUNDS
Balance Sheet
June 30, 1974

Cash		\$2,742,900
Rent Receivable — George R. White Fund	\$45,734	
Less: Amount not Available until Collected	<u>45,734</u>	—0—
Investments at Book Value		<u>261,682,809</u>
Total Assets		<u><u>\$264,425,709</u></u>
Fund Balance (Schedule F-1)		<u><u>\$264,425,709</u></u>

SCHEDULE F-1
City of Boston and County of Suffolk
TRUST FUNDS
Schedule of Fund Balances
June 30, 1974

Reflected in Accounts of City Auditor		\$1,694,375
Reflected in Accounts of Collector-Treasurer:		
Boston Retirement System (4%)	\$8,010,053	
State-Boston Retirement System (5%)	224,444,856	
Cemetery Funds	6,966,664	
City Hospital Funds	1,660,453	
George F. Parkman Fund	5,371,705	
Public Library Funds	2,859,193	
General Investment Account	1,850,005	
School Funds	393,616	
Public School Teachers Retirement Fund	2,659,712	
George R. White Fund	5,765,588	
Miscellaneous Other Funds	2,749,489	
	<hr/>	
Total Reflected in Accounts of Collector-Treasurer		262,731,334
		<hr/>
Total Fund Balances (Exhibit F-1)		<u>\$264,425,709</u>

SCHEDULE F-2
City of Boston and County of Suffolk
TRUST FUNDS
Reflected in Accounts of City Auditor
Changes in Appropriation Balances
Eighteen Months Ended June 30, 1974

	Balance December 31, 1972	Income	Expendi- tures	Balance June 30, 1974
Boston Sanatorium:				
Susan H. Leeds Bequest, Income	\$1,552	\$822		\$2,374
Gifts for Current Use	251			251
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income	13	38	\$26	25
J. Harleston Parker Medal Fund, Income	153	127	258	22
Walter Scott Medal for Valor Fund, Income	616	236	67	835
Patrick J. Kennedy Medal of Honor Fund, Income	375	188	55	508
Hospital Department:				
Smith Fund, Income	5,013	468		5,481
Trust Funds, Income	17,606	5,421		23,027
A. Shuman Memorial Fund for Care of Convalescent Men Patients at the Boston City Hospital, Income		339	339	
Samuel Hirshberg Fund, Income	1,144	145		1,589
Library Department:				
Trust Funds, Income	82,787	236,935	176,015	143,677
James L. Whitney Bibliographical Account, Income	2,823			2,823
Gifts for Current Use	1,078	726	809	995
Parks and Recreation Department:				
Cemetery Trust Funds, Income (Note 1)	90,016	162,326	90,016	162,326
Mary P. C. Cummings Trust Fund, Income	64,213	18,917	4,328	78,802
Foss Flag Fund, Income	2,810	134		2,944
Boston Common Tree Fund, Income	4,537	476		5,013
Beacon Street Tree Planting Fund	169			169
Randidge Trust Fund, Income	5,703	4,863	6,143	4,423
Gifts for Current Use	625			625
Police Department:				
Police Charitable Fund, Income	106,132	14,780	1,824	119,088
Real Property Department:				
Old State House Repair Fund, Income	3,415	270		3,685
Gifts for Current Use	6			6
Welfare Department:				
Sophie M. Friedman Fund, Income	794	377		1,171

NOTE 1. Expenditure Amount Represents Cemetery Trust Fund Income Transferred to Enterprise Funds (Exhibit G-3).

SCHEDULE F-2
City of Boston and County of Suffolk
TRUST FUNDS
Reflected in Accounts of City Auditor
Changes in Appropriation Balances
Eighteen Months Ended June 30, 1974

	Balance December 31, 1972	Income	Expenditures	Balance June 30, 1974
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income	\$1	\$128	\$86	\$43
Bowdoin Dorchester School Fund, Income	286	449		735
Costello C. Converse School Fund, Income	4,803	331		5,134
Eastburn School Fund, Income	6,085	1,021		7,106
Elvira Bush Smith Fund, Income	518	33		551
Franklin Medal Fund, Income	793	227	40	980
Gibson School Fund, Income	4,580	7,984	3,085	4,479
Alice Gertrude and Anna Adele Maguire School Fund, Income	480	33		513
Horace Mann School Fund, Income	2,426	627		3,053
Persis P. Drake School Fund, Income	1,373	127		1,500
Samuel G. Davis School Fund, Income	38,555	7,549	3,495	42,609
Peter P. F. DeGrand School Fund, Income	6,601	2,707	5,289	4,019
School Children's Special Gift Fund	927			927
Sears Roebuck Foundation for Scholarships	200			200
Mary Fifield King Bequest	604			604
Teachers' Waterston Fund, Income	4,269	455		4,724
Theobald A. Lynch School Fund, Income	642	58	88	612
Harriet E. Ells Scholarship Fund	1,635	795	900	1,530
Theodore Burpee Remick Brighton High School Library Fund	1,000			1,000
Unclassified:				
George Robert White Fund, Income		620,013	620,013	
State-Boston Retirement System Expense Fund		106,304	106,304	
Michael F. Cahill Fund, Income		5,750	5,750	
Copenhagen Fund, Income	12,329	450		12,779
Franklin Technical Institute		968,393	968,393	
Phillips Street Fund, Income	2,357	1,184	2,793	748
George T. Angell Memorial Plaza, Post Office Square	161			161
Employee's Group Insurance Trust Fund	280,123	754,744		1,034,867
Lucy Bullman Fund	3,800			3,800
William H. Kerr Trust Fund		5,867	4,700	1,167
Totals	\$766,679	\$2,932,867	\$2,005,846	\$1,693,700

SECTION G

ENTERPRISE FUNDS

EXHIBIT G-1
City of Boston and County of Suffolk
ENTERPRISE FUNDS
Combined Balance Sheet
June 30, 1974

	Total (Memorandum Only)	Water Department	Sewer Department	Cemetery Division	Penal Institutions Industries
ASSETS					
Cash in Bank and on Hand (Deficit) (Exhibit G-4)	\$3,689,700	\$6,647,021	(\$3,144,159)	\$108,554	\$78,284
Accounts Receivable (Schedule G-2)	12,652,916	8,481,651	4,171,295		
Amounts Not Available Until Collected	(12,652,946)	(8,481,651)	(4,171,295)		
Total Assets	\$3,689,700	\$6,647,021	(\$3,144,159)	\$108,554	\$78,284
LIABILITIES, RESERVES, AND FUND BALANCES					
<i>Liabilities and Reserves</i>					
MDC Assessment — Overestimate	\$537,338		\$537,338		
Reserve for Encumbrances	1,578,756	\$1,466,242	31,219	\$81,295	
Total Liabilities and Reserves	\$2,116,094	\$1,466,242	\$568,557	\$81,295	
Fund Balances (Deficit)	\$1,573,606	\$5,180,779	(\$3,712,716)	\$27,259	\$78,284
Total Liabilities, Reserves, and Fund Balances	\$3,689,700	\$6,647,021	(\$3,144,159)	\$108,554	\$78,284

EXHIBIT G-2
City of Boston and County of Suffolk
ENTERPRISE FUNDS
Combined Statement of Operations
Eighteen Months Ended June 30, 1974

	Total (Memorandum Only)	Water Department	Sewer Department	Cemetery Division
Revenues Received	\$30,072,473	\$23,280,885	\$5,707,817	\$1,083,771
Expenditures (Schedule G-1)	27,925,691	17,262,394	9,497,539	1,165,761
Net Income (Loss)	\$2,146,779	\$6,018,491	(\$3,789,722)	(\$81,990)

EXHIBIT G-3**City of Boston and County of Suffolk****ENTERPRISE FUNDS****Combined Analysis of Changes in Fund Balances****Eighteen Months Ended June 30, 1974**

	Total (Memorandum Only)	Water Department	Sewer Department	Cemetery Division	Penal Institutions Industries
Fund Balance, December 31, 1972 (Deficit)	(\$5,113,513)	(\$1,196,002)	(\$1,028,744)	\$32,919	\$73,281
Net Income (Loss) from Operations (Exhibit G-2)	2,146,779	6,018,491	(3,789,722)	(81,990)	
1972 Deficits Raised in Tax Levy (Transferred from General Revenue Fund) (Schedule B-1)	5,224,746	1,196,002	4,028,744		
(Increase) Decrease in Reserve for Encumbrances	(774,122)	(837,712)	77,006	(13,716)	
Transfer from Trust Fund (Schedule F-2)	90,016			90,016	
Fund Balance, June 30, 1974 (Deficit)	<u>\$1,573,606</u>	<u>\$5,180,779</u>	<u>(\$3,712,716)</u>	<u>\$27,259</u>	<u>\$78,281</u>

EXHIBIT G-4**City of Boston and County of Suffolk****ENTERPRISE FUNDS****Combined Analysis of Changes in Cash Position****Eighteen Months Ended June 30, 1974**

	Total (Memorandum Only)	Water Department	Sewer Department	Cemetery Division	Penal Institutions Industries
SOURCES OF CASH:					
Net Income from Operations (Exhibit G-2)	\$2,116,779	\$6,018,491	(\$3,789,722)	(\$81,990)	
Transfers from Other Funds	90,016			90,016	
Increase in Liabilities (MDC Overestimate)	537,338		537,338		
	<u>\$2,774,133</u>	<u>\$6,018,491</u>	<u>(\$3,252,384)</u>	<u>\$8,026</u>	
Increase (Decrease) in Cash	\$2,774,133	\$6,018,491	(\$3,252,384)	\$8,026	
Cash Balance, December 31, 1972 (Note 1)	\$915,567	\$628,530	\$108,225	\$100,528	\$78,284
Cash Balance, June 30, 1974 (Exhibit G-1)	<u>\$3,689,700</u>	<u>\$6,647,021</u>	<u>(\$3,144,159)</u>	<u>\$108,554</u>	<u>\$78,284</u>

NOTE 1. Net of \$480,551 Applicable to Special Revenue Funds.

SCHEDULE G-1
City of Boston and County of Suffolk
ENTERPRISE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

Department	Total Expenditures
Water Department:	
Treasury Department, Collecting Division Charges	\$475,287
Public Works Department Charges	1,852,155
Public Works Department, Water Service Charges	6,368,829
Data Processing Unit Charges	553,937
Redemption of Serial Debt	345,000
Interest on Serial Debt	365,596
M.D.C. Assessments	6,555,306
Pensions and Annuities (Non-Contributory)	169,518
State-Boston Retirement System	276,736
Total Water Department	<u>\$17,262,394</u>
Sewer Department:	
Treasury Department, Collecting Division Charges	\$150,757
Public Works Department Charges	476,487
Public Works Department, Water Service Charges	1,611,924
Data Processing Unit Charges	194,626
Redemption of Serial Debt	778,872
Interest on Serial Debt	435,550
M.D.C. Assessments	5,484,736
Pensions and Annuities (Non-Contributory)	236,065
State-Boston Retirement System	128,522
Total Sewer Department	<u>\$9,497,539</u>
Parks and Recreation Department:	
Cemetery Division:	
Maintenance and Improvements	\$1,068,828
Pensions and Annuities (Non-Contributory)	28,500
State-Boston Retirement System	68,433
Total Cemetery Division	<u>\$1,165,761</u>
Total Expenditures (Exhibit G-2)	<u><u>\$27,925,694</u></u>

SCHEDULE G-1
City of Boston and County of Suffolk
ENTERPRISE FUNDS
Summary of Expenditures
Eighteen Months Ended June 30, 1974

Personal Services	Contractual Services	Supplies and Materials	Equipment	Land and Structures and Improvements	Other Charges
\$384,206	\$9,275	\$50,876	\$1,769		\$29,161
848,613	583,034	193,233	227,275		
4,423,015	503,703	431,099	567,804	\$355,259	87,949
328,521		12,848			212,565
					345,000
					365,596
					6,555,306
					469,548
					276,736
\$5,984,358	\$1,096,012	\$688,056	\$796,848	\$355,259	\$8,341,861
\$119,354	\$4,029	\$15,137	\$2,705		\$9,532
262,249	59,337	63,991	90,910		
1,316,602	140,982	53,992	3,946	\$61,408	34,994
115,427		4,514			74,685
					778,872
					435,550
					5,484,736
					236,065
					128,522
\$1,813,632	\$204,318	\$137,634	\$97,561	\$61,408	\$7,182,956
\$842,354	\$37,910	\$49,049	\$42,394	\$90,740	\$6,381
					28,500
					68,433
\$842,354	\$37,910	\$49,049	\$42,394	\$90,740	\$103,314
\$8,640,344	\$1,338,270	\$874,739	\$936,803	\$507,407	\$15,628,131

SCHEDULE G-2
City of Boston and County of Suffolk
ENTERPRISE FUNDS
Schedule of Accounts Receivable
June 30, 1974

DESCRIPTION	Total	Water Department	Sewer Department
Public Service Enterprises — Rent and Other Charges	\$50,190	\$50,190	
Rates, Services, and Use Charges — 1973-74	8,156,315	6,664,078	\$1,492,237
Charges, 1972 and Prior	2,175,048		2,175,048
Charges Added to Taxes — 1973-74	1,034,753	827,999	206,754
Charges Added to Taxes — 1972 and Prior	340,718	261,088	79,630
Tax Titles	895,922	678,296	217,626
Total Accounts Receivable (Exhibit G-1)	<u>\$12,652,946</u>	<u>\$8,481,651</u>	<u>\$4,171,295</u>

SECTION H

**MISCELLANEOUS SCHEDULES, CHARTS AND
STATISTICAL FACTS**

SCHEDULE H-1
City of Boston and County of Suffolk
VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS
AND TAX RATES, 1914-1974

YEAR	Valuations (Note 1)	Net Funded Debt December 31	Appropriation Orders	Assessors' Tax Warrants	Tax Rates
1914	\$1,541,222,300	\$82,336,373	\$27,727,041	\$27,521,773	\$17 50
1915	1,566,397,300	84,802,670	28,102,435	28,728,300	18 00
1916	1,608,707,979	85,495,705	29,672,490	29,224,719	17 80
1917	1,467,166,143	85,127,030	31,197,173	26,411,136	17 70
1918	1,198,131,801	82,963,931	35,474,597	32,246,713	21 20
1919	1,528,153,778	81,123,706	36,363,600	36,559,115	23 60
1920	1,572,458,780	79,079,386	44,571,979	38,979,001	24 10
1921	1,595,736,943	80,754,429	46,501,911	40,424,781	24 70
1922	1,677,861,774	84,040,919	47,935,432	42,200,307	24 70
1923	1,714,104,300	82,116,230	48,015,900	43,565,464	24 70
1924	1,808,705,398	83,657,477	52,117,919	45,090,876	24 70
1925	1,862,842,700	91,372,019	51,768,613	50,292,673	26 70
1926	1,898,051,900	96,073,305	65,007,996	60,922,148	31 80
1927	1,928,821,700	97,193,800	63,197,901	58,563,261	30 00
1928	1,943,775,400	100,876,488	64,691,833	56,682,697	28 80
1929	1,953,231,000	102,176,785	66,961,760	56,804,928	28 00
1930	1,972,148,200	110,497,161	72,138,601	60,756,790	30 80
1931	1,958,010,000	119,354,188	74,690,305	61,677,315	31 50
1932	1,890,005,000	126,942,617	73,302,194	67,103,044	35 50
1933	1,780,000,000	135,815,273	67,140,855	58,491,053	32 80
1934	1,683,500,000	134,153,992	68,502,703	62,457,850	37 10
1935	1,650,000,000	134,501,473	74,577,043	61,050,000	37 00
1936	1,620,265,000	133,391,340	79,907,625	61,621,487	38 00
1937	1,590,544,700	130,156,317	80,706,811	61,554,080	38 70
1938	1,550,407,500	132,990,717	80,415,043	61,031,830	41 30
1939	1,524,806,000	131,425,837	83,196,365	60,839,759	39 90
1940	1,483,231,500	127,751,156	80,926,778	60,219,319	40 60
1941	1,460,782,900	121,079,290	78,999,133	57,847,003	39 60
1942	1,466,138,400	118,747,309	79,299,482	60,111,674	41 00
1943	1,445,668,300	110,210,053	75,088,767	59,272,400	41 00
1944	1,442,003,400	102,103,695	76,649,720	58,043,483	39 90
1945	1,479,172,000	94,719,071	81,198,817	62,864,810	42 50
1946	1,536,385,600	93,230,668	81,761,893	64,528,195	42 00
1947	1,558,610,900	95,761,823	95,863,337	72,996,381	46 50
1948	1,581,994,000	98,950,858	112,888,729	84,994,896	53 40
1949	1,601,431,500	75,442,436	131,512,359	91,471,759	56 80
1950	1,567,500,000	74,538,298	130,369,601	99,260,616	63 00
1951	1,570,760,000	71,386,069	136,045,000	99,143,722	62 80
1952	1,573,516,000	68,538,109	145,988,048	105,110,869	66 80
1953	1,565,666,000	65,362,083	150,639,251	110,692,586	70 70
1954	1,566,676,000	63,584,472	151,576,685	109,353,985	69 80
1955	1,541,500,000	60,617,224	159,991,666	107,596,700	69 80
1956	1,517,808,000	58,652,208	172,370,328	119,451,490	78 70
1957	1,491,770,000	70,832,869	175,761,178	128,292,220	86 00
1958	1,475,608,000	111,588,963	180,546,185	137,231,544	93 00
1959	1,462,569,000	103,413,776	195,780,684	148,011,983	101 20
1960	1,465,525,100	101,016,708	195,712,143	147,578,378	100 70
1961	1,467,906,900	96,618,166	200,921,861	147,671,434	100 60
1962	1,455,879,900	94,690,776	200,064,565	145,296,814	99 80
1963	1,445,000,000	94,993,030	204,796,597	138,720,000	96 00
1964	1,460,000,000	108,916,201	228,283,517	145,708,000	99 80
1965	1,190,000,000	111,054,864	239,143,393	171,350,000	115 00
1966	1,507,495,500	117,791,118	257,619,033	152,257,500	101 00
1967	1,531,000,000	112,190,170	295,658,007	180,351,800	117 80
1968	1,572,000,000	157,396,261	317,013,354	203,102,400	129 20
1969	1,599,000,000	175,752,950	330,810,036	230,895,600	144 40
1970	1,617,000,000	211,188,559	370,351,305	253,545,600	156 80
1971	1,681,500,000	263,993,202	422,187,554	293,758,050	174 70
1972	1,715,700,000	325,582,101	499,122,571	337,478,190	196 70
1974	1,742,200,000	(Note 2) 361,915,395	(Note 3) 748,647,129	(Note 3) 518,537,821	196 70

NOTE 1. 1913 to 1931, inclusive, April 1; 1935 to 1971, inclusive, January 1.

NOTE 2. June 30, 1971.

NOTE 3. 18 months ended June 30, 1974.

SCHEDULE H-2
City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS, 1945-1974
Gross Collections before Refunds or Adjustments

YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies and Paid in Advance	Total Collection
1915	\$56,889,304	\$3,231,668	\$357,576	\$60,478,548
1916	58,706,174	3,499,356	2,093,793	64,299,323
1917	66,932,017	3,461,747	1,882,675	72,276,439
1918	76,902,059	3,528,901	2,356,245	82,787,205
1919	82,891,972	4,185,050	234,864	87,311,886
1920	90,166,186	3,507,994	311,925	94,016,105
1921	90,708,835	5,739,074	407,158	96,855,067
1922	96,882,800	1,192,357	400,313	101,775,500
1923	102,203,005	4,506,051	516,616	107,225,672
1924	101,461,063	4,071,388	615,688	106,148,139
1925	100,247,974	3,800,382	552,369	104,600,725
1926	108,092,199	3,591,256	651,762	112,338,517
1927	114,260,116	6,804,397	507,820	121,569,333
1928	121,164,703	8,858,756	607,679	130,631,138
1929	131,596,786	9,632,298	785,002	142,014,086
1930	131,337,918	8,631,234	1,862,520	141,831,672
1931	132,469,257	7,452,465	1,869,335	141,791,057
1932	131,031,979	7,433,324	844,511	139,309,814
1933	126,137,182	6,340,274	596,512	133,073,968
1934	131,885,872	5,965,402	714,476	138,565,750
1935	154,723,179	6,549,432	1,212,335	162,484,946
1936	139,233,370	7,172,017	811,421	147,216,808
1937	163,281,387	5,998,020	788,550	170,067,957
1938	184,704,093	7,031,016	155,816	191,890,925
1939	209,251,048	7,380,241	94,207	216,725,496
1940	228,833,816	9,077,824	5,238,745	243,150,385
1941	261,377,559	9,744,363	622,484	271,744,406
1942	291,708,788	11,601,353	1,021,345	304,331,486
1943	453,302,767	19,048,295	1,609,241	473,960,306

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1945-1974

Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1915	89.719	94.396
1916	90.015	95.238
1917	91.554	95.322
1918	90.459	96.381
1919	90.500	95.293
1920	90.825	94.330
1921	91.182	96.550
1922	91.744	95.934
1923	91.915	95.988
1924	92.324	95.577
1925	92.750	95.782
1926	90.105	96.075
1927	88.767	95.774
1928	88.000	95.649
1929	88.586	94.996
1930	88.735	94.396
1931	89.465	93.769
1932	89.906	94.485
1933	90.650	94.238
1934	90.514	95.230
1935	90.282	94.944
1936	91.446	94.483
1937	90.535	95.385
1938	90.941	94.378
1939	91.189	91.524
1940	90.770	91.368
1941	88.952	97.774
1942	86.437	97.178
1943	87.879	92.579

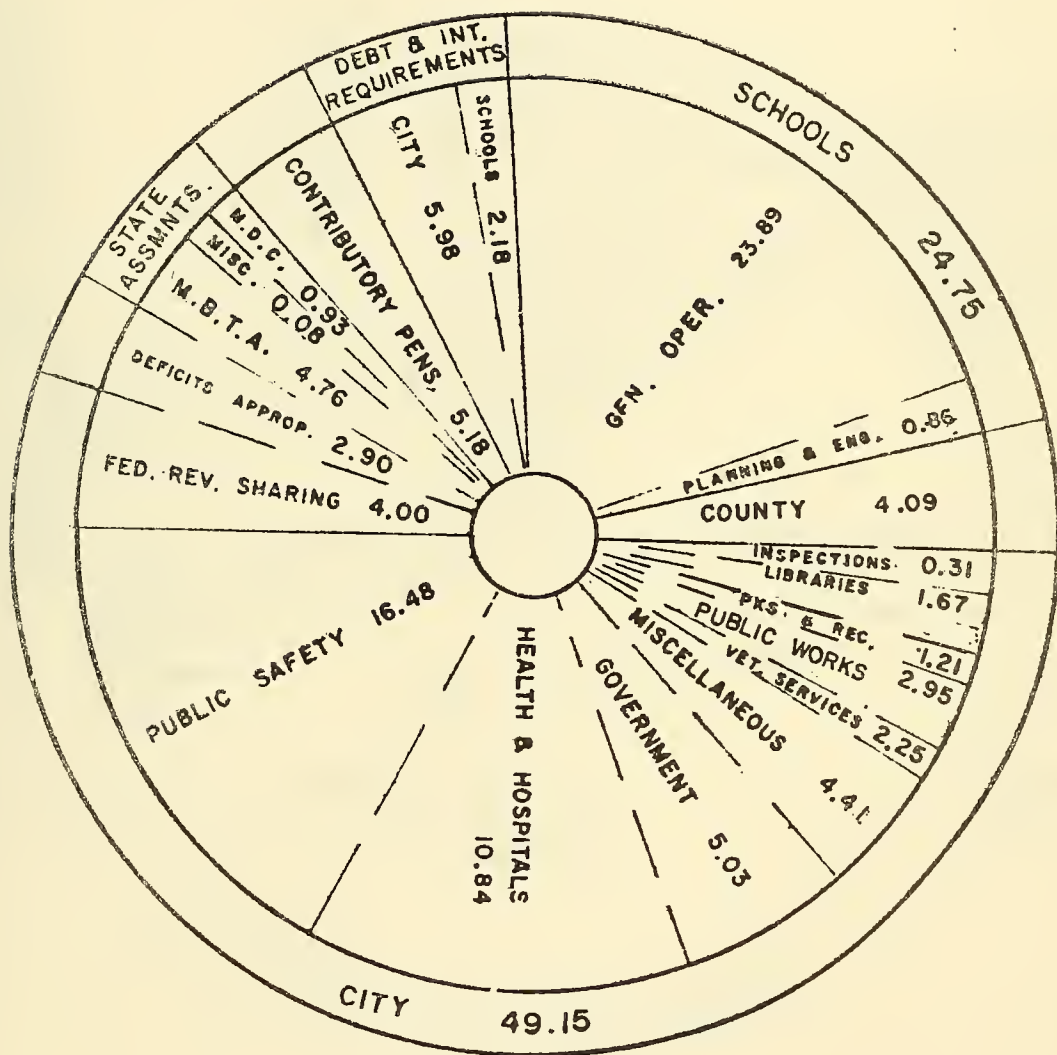
NOTE 1. Eighteen months ended June 30, 1974.

SCHEDULE H-3
City of Boston and County of Suffolk
TAX RATE APPROPRIATIONS
Eighteen Months Ended June 30, 1974

City:			
General Government	\$36,535,065	5.03%	
Public Safety	119,747,680	16.48	
Inspection	2,251,526	.31	
Public Works	21,412,653	2.95	
Health and Hospitals	78,749,192	10.84	
Veterans' Services	16,165,562	2.25	
Libraries	12,156,563	1.67	
Parks and Recreation	8,796,349	1.21	
Federal Revenue Sharing	29,013,549	4.00	
Miscellaneous	32,090,857	4.41	
	<u>\$356,918,996</u>		49.15%
County:			
General Government	\$4,121,712	.50	
Correction	5,576,700	.70	
Judicial — Central Courts	13,014,908	1.72	
Judicial — District Courts	5,476,589	.70	
Medical Examinations	305,910	.36	
Miscellaneous	453,334	.03	
Pensions and Annuities	788,934	.08	
	<u>29,738,087</u>		4.09
Schools:			
General Operations	\$173,501,850	23.89	
Department of Planning and Engineering	6,280,185	.86	
	<u>179,782,035</u>		24.75
Debt and Interest Requirements:			
City	\$43,428,289	5.98	
Schools	15,846,148	2.18	
	<u>59,274,437</u>		8.16
Contributions to Pension System	37,610,688		5.18
State Assessments:			
Metropolitan District (Net of \$333,122 Sewer Assessment Overestimate)	\$6,712,878	.93	
Massachusetts Bay Transit Authority	34,608,867	4.76	
Miscellaneous	599,282	.08	
	<u>41,921,229</u>		5.77
Deficit Appropriations:			
Abatements in Excess of Overlay	\$3,421,720	.47	
Estimated Receipts	12,391,056	1.71	
Water Service	1,196,002	.17	
Sewer Use	4,028,744	.55	
	<u>21,037,522</u>		2.90
Total Tax Rate Appropriations	<u>\$726,282,994</u>		100.00%

TAX RATE APPROPRIATIONS

EIGHTEEN MONTHS ENDED JUNE 30, 1974



SCHEDULE H-4
City of Boston and County of Suffolk
TAX RATE REVENUES
Eighteen Months Ended June 30, 1974

Departmental Revenues:

City	\$80,147,136	11.00%	
County	9,485,294	1.30	
Schools	2,145,486	.30	
	<u>\$91,777,916</u>		12.60%

Revenues from State:

City	\$10,358,482	1.43	
County	899,767	.12	
Schools	4,337,844	.60	
Corporation Tax	1,578,749	.22	
Urban Renewal Assistance	1,779,196	.24	
Urban Redevelopment, Chapter 121A	10,157,999	1.40	
State Lottery, Chapter 29	5,606,067	.77	
Highway Fund, Chapter 479, Section 13	4,739,103	.65	
School Aid, Chapters 69 and 71	4,262,970	.58	
School Aid, Chapter 70	62,955,668	8.66	
Pupils Transportation, Chapter 71, Section 7b	488,900	.06	
Reimbursement of Taxes:			
State-Owned Lands	724,958	.10	
Government Center	357,570	.04	
Decennial Census Cost	155,616	.02	
Beano Tax and License Fees	124,916	.01	
	<u>108,528,105</u>		14.90

Motor Vehicle Excise Tax	10,968,685	1.50	
Federal Revenue Sharing	29,013,549	4.00	
Parking Meter Fees	1,200,000	0.20	
	<u>\$241,488,255</u>		33.20

Tax Levy (Note 1)

Real Estate and Personal Property Taxes	\$514,036,110	70.81	
Less: Overlay Reserved for Abatements 1973-74	29,241,371	4.01	
	<u>484,794,739</u>		66.80

Total Tax Rate Revenues \$726,282,994 100.00%

Assessed Valuations — Real and Personal Property (Note 1) \$1,742,200,000

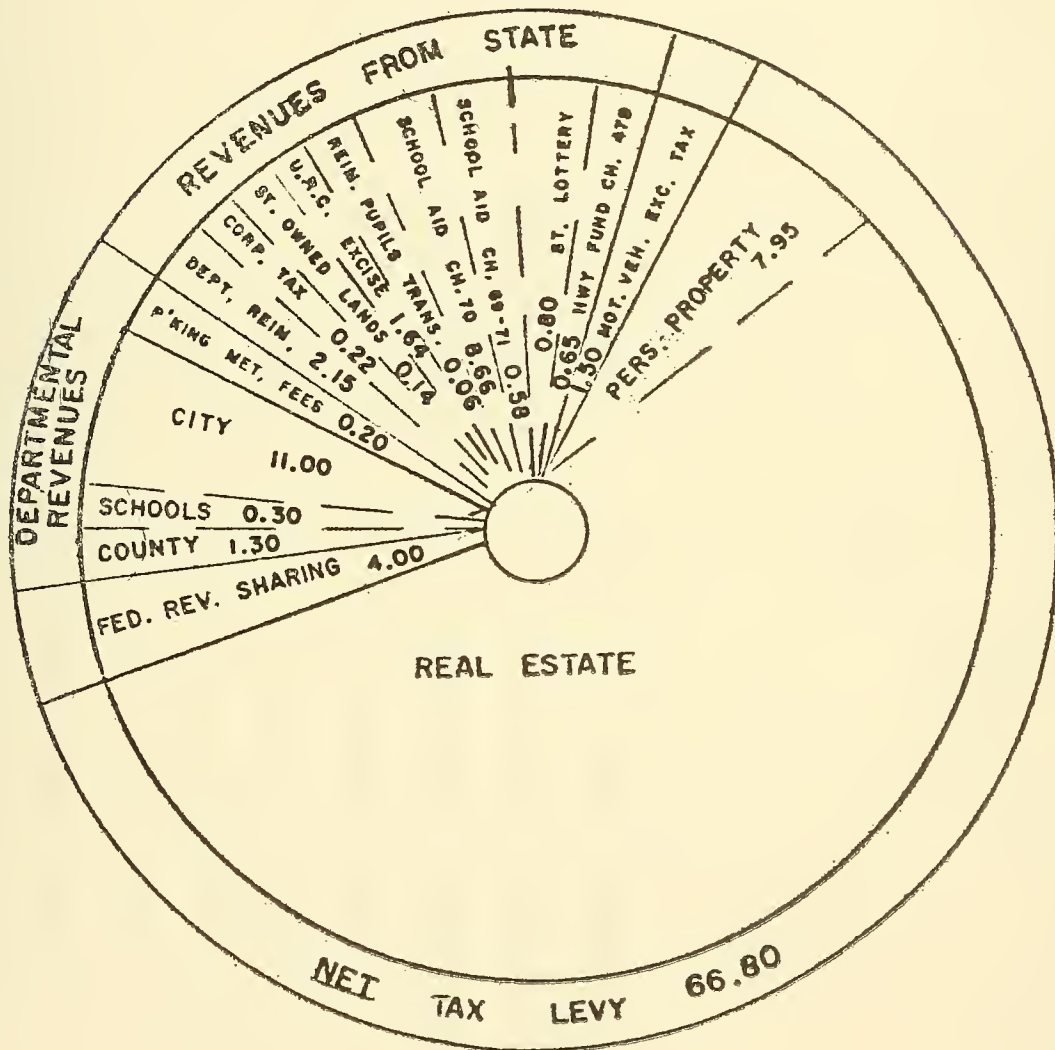
Tax Rate (Note 1) \$196.70

NOTE 1.

12-Month Levy	\$342,690,740 ÷ \$1,742,200,000 = \$196.70
6-Month Levy	171,345,370 ÷ \$1,742,200,000 = \$98.35 (One-half of \$196.70)
Total Levy	<u><u>\$514,036,110</u></u>

TAX RATE REVENUES

EIGHTEEN MONTHS ENDED JUNE 30, 1974



SCHEDULE H-5

**Number of Officials and Employees of City and County Departments As Required
Under the Provisions of Chapter 486, Section 27, of the Acts of 1909, as
Amended (City Charter)**

	Feb. 1, 1965	Feb. 1, 1966	Feb. 1, 1967	Feb. 1, 1968	Feb. 1, 1969	Feb. 1, 1970	Feb. 1, 1971	Feb. 1, 1972	Feb. 1, 1973	Feb. 1, 1974
Mayor's Office.....	18	16	16	24	64	41	24	33	27	31
Animal Control Commission.....										2
Board of Rent Appeal.....							16	36	49	59
Committee for Civic Unity.....		1	1							
Civil Defense Activities.....	10	9	14	9	15	13	11	10	9	2
Bond Allotment Plan.....	7	5	5	5	4	4	3	2	4	
Commission on Affairs of the Elderly.....					2	3	12	17	13	12
Public Celebrations Department.....				2	2	1		1	2	1
Model Cities Program.....				2	31	162	259	261		
Model Neighborhood Board.....				5	5	36	59	73	73	55
Neighborhood Improvement.....	29	28	23	31	32					
Conservation Commission.....									1	1
Youth Activities Bureau.....	25	26	35	57	56	54	59	57	50	47
Human Task Force.....						28	34	34	22	22
Economic Development and Industrial Commission.....						10	11	10	15	14
Council on Drug Abuse.....						2	9	25	8	6
Safe Streets Act.....						3	42	49	24	27
Office of the Boston Bicentennial.....										13
Office of Development.....	6	5	3	1	1	3	1			
Office of Public Service.....					59	112	119	120	112	98
City Council.....	9	9	9	9	9	9	9	9	9	9
City Council Officers and Employees.....	17	17	18	17	24	18	23	25	21	25
Administrative Services Department:										
Director's Office.....	9	8	8	10	11	19	19	13	13	13
Manpower Planning.....							5	9		
Personnel and Budget Division.....	19	25	30	26	31	32	32	33	28	39
Public Service Careers.....								6		
Purchasing Division.....	29	28	28	30	27	30	32	32	31	3
Printing Section.....	84	82	85	80	72	66	73	75	75	75
Complaints Division.....	2	2	2	2	2					
Data Processing.....	19	24	21	16	23	56	56	52	50	49
Air Pollution Commission.....						4	4	6	5	4
Assessing Department.....	107	105	105	104	105	100	98	110	96	94
Auditing Department.....	60	58	60	61	59	51	52	53	44	44
Auditorium Commission.....	3	7	7	7	8	8	8	8	9	12
Boston Retirement Board.....	23	24	22	23	25	24	26	31	31	32
Boston Traffic Department.....	107	136	148	159	186	191	189	182	173	184
Building Department.....	127	130	148	155	149	151	149	148	143	141
Board of Appeal.....	9	9	9	9	7	8	8	8	8	8
Board of Examiners.....	4	5	5	5	5	5	5	5	5	5
City Clerk Department.....	15	15	15	15	15	15	15	15	15	14
Registry Division.....	37	37	36	37	34	33	37	37	36	34
City Record, Publication of.....	2	1	1	1	1	1	2	1	2	
Conservation Commission.....									1	1
Election Department.....	37	37	42	50	43	46	53	52	51	45
Emergency Employment Act — Administration.....							8	8		
Finance Commission.....	7	7	7	7	7	7	6	6	7	6
Fire Department.....	2,025	2,009	2,058	2,038	2,022	2,073	2,127	2,190	2,200	2,115
Government Center.....	1	1	1	1						
Health and Hospitals, Community Health Services:										
Health Division.....	333	291	273							
Hospital Department:										
Hospital Division.....	3,047	3,157	3,459	3,899	3,799	4,032	4,585	4,459	4,590	3,689
Sanatorium Division.....	442	405	389	397	405	405	447	446	481	439
Long Island Hospital Division.....	422	403	381	377	388	430	471	483	499	493
Housing Inspection Department:										
Housing Inspection Division.....		72	77	85	81	121	127	184	87	85
Weights and Measures Division.....	18	18	18	18	18	16	17	16	16	16
Law Department.....	61	62	58	59	62	58	67	65	63	61
Workmen's Compensation Service.....	6	6	6	7	7	6	6	6	5	5
Library Department.....	805	791	780	761	817	803	803	783	811	790
Licensing Board.....	16	16	13	17	17	15	14	13	14	14
Parks and Recreation Department.....	576	540	568	578	542	567	571	566	502	441
Cemetery Division.....	60	61	55	57	63	53	54	52	58	53
Police Department.....	2,855	2,792	2,849	2,697	3,012	3,090	3,394	3,289	3,195	3,021
Public Facilities Department.....			6	43	54	74	98	95	93	81
Public Works Department:										
Central Office.....	41	41	41	41	42	40	41	40	40	39
Automotive Division.....	114	113	123	112	135	157	159	137	135	82
Bridge Service.....	65	57	64	67	64	59	57	56	54	50
Highway Service.....	564	561	532	535	569	551	566	484	470	447
Sanitary Service.....	207	205	231	259	241	213	217	241	235	218
Sewer Service.....	102	102	104	107	106	120	128	112	105	97
Survey Division.....	62	57	54	50	49	53	55	53	50	47
Water Service.....	214	231	236	232	169	213	225	227	223	268
Real Property Department:										
Real Property Division.....	17	17	15	19	17	18	18	17	14	15
Buildings Division.....	211	212	204	211	211	222	220	208	179	160
Market Division.....	6	6	5	6	5	6	5	5	5	5
School Buildings Department.....	55	55	67	58	57	60	70	69	71	70
School Department.....	6,082	6,347	6,782	7,203	7,512	8,137	8,087	8,159	8,323	7,704
Treasury Department:										
Collecting Division.....	74	72	75	76	78	73	75	79	67	71
Treasury Division.....	31	32	29	28	31	32	31	31	24	26
Veterans' Services Department.....	73	73	73	65	67	73	70	66	61	59
Veterans' Graves Registration.....	3	3	3	3	3	3	3	3	3	3
Welfare Department.....	800	839	891	1,029						
	20,217	20,503	21,424	22,089	21,758	23,049	24,368	24,286	23,940	21,929
County of Suffolk.....	1,184	1,185	1,212	1,245	1,312	1,344	1,373	1,366	1,386	1,398
	21,401	21,688	22,636	23,334	23,070	24,393	25,741	25,652	25,326	23,327

ED. NOTE: The above figures include permanent, temporary, emergency, and part-time employees on city and county payrolls on February 1, 1974, except employees whose salaries are federally funded.

